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MOVABLE CULTURAL PROPERTY

Evaluation Report

Rapport d'évaluation

SEPTEMBER, 1988

PROGRAM EVALUATION • DIVISION • DE L'ÉVALUATION DES PROGRAMMES



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**MOVABLE CULTURAL PROPERTY
EVALUATION REPORT**

SEPTEMBER, 1988

**DOC
PROGRAM EVALUATION SERIES**

This evaluation report was prepared by the Program Evaluation Division of the Department of Communications, Canada.

Ce rapport d'évaluation a été mis au point par la Division de l'évaluation des programmes du Ministère des Communications du Canada.

Certain passages have been severed under the Access to Information Act to protect third party confidentiality.

Certains passages ont été omis en vertu de la Loi de l'accès à l'information afin de protéger la confidentialité des personnes concernées.

EXECUTIVE SUMMARY

This document is a report on the evaluation of the Movable Cultural Property Program administered by the Department of Communications. This program was established in 1977 to administer the Cultural Property Export and Import Act. The evaluation considered the program rationale, the extent to which the objective of the program was being achieved, and other impacts and effects from its operation.

The evaluation addressed these issues with four major lines of evidence which included a study of the uses made of objects acquired under the program, a survey of collecting institutions which have received grants or certified objects under the program, a survey of exporters and delivery agents involved in the export control system, and a study of the accuracy of the appraised values submitted for the certification component of the program.

The evaluation results indicate that the rationale of this program, to retain significant cultural property in Canada, continues to be relevant. The need for the program still exists, and both the resources and mechanisms required to fulfill the rationale are available to the government.

The program was found to be successful in achieving its objective of assisting in the retention (or repatriation) of significant cultural property. The export control system and grants had halted the loss of significant cultural properties to foreign markets and the tax certification process had lead to significant increases in the number and value of donations to public institutions. Judging from the frequent and varied use of cultural property acquired through the program, the objects are of significant interest.

A high degree of satisfaction was reported by users with regard to the operations of the Board and program staff in terms of the speed and quality of certification and grants services. Information requirements for submissions to the program were considered adequate although some applicants believe additional information would be required for informed decisions.

There was general support for the export permit system, even though the application process can be seen as slow and cumbersome, and even though there is a widespread feeling that the potential exists for the abuse or manipulation of the system. A significant minority of expert examiners wish for more information to be supplied by applicants, although most applicants feel that the amount demanded of them is appropriate.

The significance and importance criteria used to judge cultural property eligible under the program were, by and large, considered appropriate, consistently applied and interpreted in a manner sensitive to regional concerns.

Public awareness of the program's benefits and controls is suspected to be very low, although this cannot be demonstrated to have lead to fewer donations and losses of cultural property through export. The donor population is likely well informed about the program although improvements in publicity efforts would be welcomed by the museums and archival communities.

Although it is difficult to make conclusive statements about the program's effect on market values or appraised values, most collecting institutions perceive the former effect as non-existent or minimal. With respect to the latter, we found great support in principle for the conduct of appraisals at "arm's length" even though in practice this can be very difficult

given the small appraiser community in Canada. The Cultural Property Export Review Board has no authority nor formal mechanism to review appraisal values submitted for certification: legal responsibility for these amounts rests with Revenue Canada. The evidence suggests that overvaluation is a problem. This conclusion is based on a number of lines of evidence, including an independent review of values submitted for some types of objects.

SOMMAIRE POUR LA DIRECTION

Le présent document est un rapport d'évaluation du Programme des biens culturels mobiliers administré par le ministère des Communications, instauré en 1977 pour assurer l'application de la Loi sur l'exportation et l'importation de biens culturels. Nous avons envisagé la raison d'être du programme, la mesure dans laquelle son objectif était atteint ainsi que ses répercussions.

L'évaluation comprenait les quatre grands volets suivants : une étude sur l'utilisation des objets acquis en vertu du programme; une enquête auprès des établissements qui ont reçu des subventions ou des objets visés par une attestation en vertu du programme; une enquête sur les exportateurs ou les sociétés de transport qui participent au système de contrôle des exportations; une étude sur l'exactitude des valeurs estimées soumises en vue d'une attestation.

D'après notre évaluation, la raison d'être du programme, à savoir garder au Canada des biens culturels d'une valeur importante, demeure pertinente. Le programme est encore nécessaire. Le gouvernement fédéral dispose des ressources et des mécanismes nécessaires pour répondre à l'objectif du programme.

Nous avons constaté que le programme contribue réellement à garder au Canada les biens culturels d'une valeur importante, ou à les y ramener. Le système de contrôle des exportations et des subventions a freiné la fuite de biens culturels importants vers les marchés étrangers. Pour sa part, le processus de certification à des fins fiscales, a contribué à un accroissement considérable du nombre et de la valeur des dons aux établissements publics. D'après la fréquence et la diversité des utilisations des biens culturels acquis grâce au programme, les objets présentent un intérêt considérable.

Les utilisateurs se déclarent généralement très satisfaits des activités de la Commission et du personnel chargé du programme pour ce qui est de la rapidité et de la qualité des services relatifs aux attestations et aux subventions. Les renseignements exigés pour les demandes en vertu du programme sont généralement considérés comme adéquats, même si certains demandeurs croient que la prise de décisions éclairées exigerait des renseignements additionnels.

On est plutôt favorable au système de licences d'exportation, même si le processus paraît parfois lent et onéreux et si l'on croit généralement que le système se prête à des abus ou à des manigances. Une minorité assez importante d'experts-vérificateurs souhaite que les demandeurs fournissent plus de renseignements, mais la plupart des demandeurs estiment qu'on leur en demande suffisamment.

On estime généralement que les critères de signification et d'importance utilisés pour déterminer l'admissibilité des biens culturels en vertu du programme sont appropriés, qu'ils sont appliqués de façon cohérente et qu'on les interprète en tenant compte des préoccupations régionales.

Il semble que le public connaisse très peu les avantages qui découlent du programme et les contrôles exercés sur celui-ci, bien que nous n'ayons pas pu établir que cela a entraîné une diminution des dons ou la perte de biens culturels par suite d'exportations. Les donateurs semblent bien renseignés sur le programme, même si le personnel des musées et des archives se réjouirait d'une amélioration de la publicité.

Bien qu'il soit difficile de faire des déclarations péremptoires sur les effets que le programme a sur les valeurs marchandes ou les valeurs estimées, la plupart des établissements jugent que ces effets sont nuls ou minimes. Nous avons également constaté un fort appui de principe à la réalisation d'évaluations indépendantes même si, en pratique, cela peut se révéler très difficile en raison du petit nombre d'évaluateurs au Canada. La Commission canadienne d'examen des exportations de biens culturels n'a ni l'autorité ni le mécanisme permettant de déterminer l'exactitude des valeurs estimées soumises en vue d'une attestation; c'est à Revenu Canada que revient cette responsabilité en vertu de la loi. Il semble y avoir un problème de surévaluation, comme le suggèrent certains indices, notamment un examen indépendant des valeurs auxquelles étaient estimées certaines catégories d'objets.

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I. INTRODUCTION

This report presents the results of a 1987 evaluation study of the Movable Cultural Property Program. The program is responsible for the administration of the Cultural Property Export and Import Act, and also serves as the secretariat for the Cultural Property Export Review Board. The program is part of the Cultural Affairs Sector of the Department of Communications.

Chapter II describes the program and the results of earlier program reviews. Chapter III describes the evaluation issues and methodology used in the study. Chapter IV presents the evaluation findings. The conclusions and recommendations are contained in Chapter V.

Appendices display the questionnaires and other data collection instruments used in the course of this evaluation study.

II. THE PROGRAM

A. Mandate

The Cultural Property Export Review Board was established by the Cultural Property Export and Import Act, which was proclaimed in 1977. The Movable Cultural Property Program was created at the same time to administer the Act and to serve as secretariat to the Board.

B. Objective

The primary objective of the program is to "preserve in Canada the best examples of Canada's heritage in movable cultural property"¹. The means at the disposal of the program to achieve this objective includes financial assistance for the acquisition of cultural property by public institutions (e.g. art galleries, museums), controls on the export of certain classes of cultural property, and the certification of cultural property sold or donated to public institutions for tax exemptions.

C. Description of the Program

The Act was established in response to the loss, over the years, of many objects which are of great significance to Canada's heritage. Partly because of a lack of resources in Canadian museums, many important artifacts had entered foreign collections, in some cases leaving no equally significant examples in Canada.

The objective of the Act is accomplished through five mechanisms:

1. Export controls delay the export of significant cultural property for up to six months. This gives Canadian institutions an opportunity to purchase the object. Grants and loans are also provided to assist with these purchases.

Process: An individual (or business, institution, etc.) wishes to permanently export an item which is subject to cultural property export controls.² He or she goes to a Customs Office, fills in an application for an export permit which is reviewed by a customs or permit officer. The permit officer sends the application, with a photograph of the item to be exported, to a local expert examiner. Expert examiners are appointed by the Minister on the recommendation of the program. The examiner will be a specialist knowledgeable about the type of object in question, who will determine whether the object(s) meets the criteria of outstanding significance and

¹ Annual Report 1984-85, p.7.

² The "Control List" lists seven categories of objects subject to export control. If an object for which permanent export has been applied is not on the control list, has been imported within the last 35 years, or is exempt from the list (because its value is below set limits, it is less than 50 years old or was made by a living person), then the permit officer is required to issue an export permit. If the application is for temporary export (for periods of up to five years), the program must issue a temporary export permit. The secretariat monitors the return of the object(s) to Canada on the date indicated on these applications.

national importance, sufficient to warrant a permit being denied³.

If the item is already well represented in public collections, or if it does not meet the significance criteria, the examiner will approve the request for an export permit. The permit officer at Customs then contacts the applicant and issues the export permit. If the item does meet the significance criteria, the examiner will not approve the permit. The application is returned to the permit officer who contacts the applicant and gives him or her a "Notice of Refusal". The applicant can then abandon his or her plan to export the property, can keep it and reapply for an export permit in two years time, or can appeal the decision.

Owners wishing to appeal must do so within 30 days of the issuance of the refusal notice. An appeal hearing is set with the Board, to which the applicant and expert examiner must present written arguments for and against export (or be in attendance). The Board then decides whether or not to uphold the decision recommended by the examiner. If the Board disagrees with the examiner's reasoning, an export permit is immediately issued. If the Board upholds the examiner's decision, a delay period of two to six months is set. This delay enables a Canadian public institution designated by the Minister of Communications to purchase the item. If no purchase has been made before the end of the delay period, the item may be exported.

2. Tax incentives encourage Canadian residents or corporations to donate or sell significant objects to public institutions in Canada. These apply to contemporary as well as historical cultural property. The tax exemption is available for 100 per cent of the sale or appraised fair market value of the object; in addition, the owner is exempt from any capital gains tax.

Process: A collector wishes to donate (or, less frequently, to sell) an item to a public institution and receive a tax exemption. He or she must find an institution with an interest in the item and negotiate its donation or purchase. This negotiation usually entails authentication, study of the item, and its appraisal to determine a fair market value (in the case of a sale, the market value is established by the sale price).

If the institution decides to accept the gift, it then applies to the Board for certification of the significance and national importance of the object on behalf of the donor or vendor. This is necessary in order to obtain the tax advantages. The Board reviews the application and may approve its certification as significant cultural property. (The Board may or may not comment on the fair market value estimates arrived at by appraisers. The decision as to the value of the tax credit is legally the responsibility of Revenue Canada.) If the decision is to approve, the board issues the Revenue Canada tax certificate which is sent to the institution for transmittal to the donor.

³ According to the Act (s.8(3)(a) and (b)), objects can be deemed to be of outstanding significance by reason their close association with Canadian history or national life, aesthetic qualities, or value in the study of the arts or sciences. Objects are deemed of national importance if their loss to Canada would significantly diminish the national heritage.

In some cases, the Board questions the application and the institution and the Board enter into discussions. These usually result in resolution and a tax certificate, but in some cases result in the institution's withdrawal of the application or the refusal by the board to certify the property.

3. Grants and loans to assist Canadian institutions to purchase significant cultural property when it is offered for sale in other countries, thereby reversing some of the earlier losses, or when an export permit has been refused.

Process: A designated public institution becomes aware of an item which it deems to be of significance to Canada's cultural patrimony. To be eligible for a grant, the item must be outside Canada and offered for sale, or in Canada and in danger of export. The institution submits an application for a cultural property grant (or loan, or both) to assist in the purchase of the item. The institution must contribute to the object's total purchase price (usually 30 per cent). The Board reviews the justification provided by the institution for the purchase of the item, and examines the financial implications of the proposed purchase. The Board makes a recommendation to the Minister, who is responsible for approving or refusing the application. If the grant is approved, the institution is free to purchase the item with cultural property grant fund support, and normally does so. In some cases, however, the grant application is refused, and the institution must find funds elsewhere or not go through with the transaction.

4. Designation of the institutions and public authorities eligible to benefit from the program. This is a means of ensuring that tax certificates are only issued to publicly owned institutions with the required curatorial capability. Similarly, institutions must be designated to be eligible to apply for MCP grants or loans.

Process: An institution wishes to be designated under the MCP to make it eligible to apply for grants and tax certification. An application for designation is submitted to the program secretariat which reviews the eligibility criteria of the applicant (it must be a public institution and meet certain professional standards). If the applicant meets all criteria, it is designated by the Minister of Communications. In some cases institutions do not meet the necessary criteria and are, consequently, not designated.

By 1986-87, 201 institutions had been granted Category A designation. Organisations in this category are "generally and indefinitely" eligible to apply for program benefits. Nine institutions had received a Category B designation in that year, which restricts their eligibility to the acquisition of a specific cultural property.

5. Import controls to enable Canada to cooperate with other countries in stopping the illicit international traffic of cultural property.

Process: If an individual attempts into import to Canada an item which is illegally exported from another country which has signed the 1970 "UNESCO Convention on the means of prohibiting and preventing the illicit import, export and transfer of ownership of cultural property" (signed by Canada in 1978) the importation becomes illegal and is stopped, and the object confiscated and returned to the country of origin. The confiscation can result in legal action.

The program secretariat administers the five components described above. Technically, the Board is responsible for issuing cultural property tax certificates and hearing appeals regarding cultural property export permits, while the remaining components are the responsibility of the Minister, often acting on the advice of the Board. The program staff, however, provides all administrative services and implements all aspects of the program. It receives applications, ensures that they are complete, conducts any follow-up correspondence with applicants, prepares documentation, makes recommendations and carries out Board and Ministerial decisions. It is also the contact point for all members of the public affected by the program and prepares policies and informative documents on related issues.

The tax incentives can benefit public institutions and private collectors who wish to donate or sell objects to these institutions. The export controls, however, can interfere with the activities of dealers and collectors who wish to export certain types of cultural property. Since the cooperation of these individuals is vital to the successful implementation of the control systems, the program must ensure that these systems are implemented fairly and with maximum efficiency and expediency. The divergent and often conflicting interests of these communities must always be kept in balance. Successful implementation of the program means that dealers and collectors are able to obtain, in Canada, a fair price for property they wish to sell. Public institutions, furthermore, have a reasonable chance of competing in the market and purchasing significant property when it is offered for sale. Finally, collectors who wish to see the objects they own placed in public collections receive some financial benefit as a result of the donation. The resulting decrease in tax revenue is less than the expenditure that would be required to purchase the same object.

The program complements other programs which are dedicated to the preservation of cultural property and its display in public institutions. Expert advice is provided to the program by curators in these institutions. Import and export controls are implemented with the assistance of Revenue Canada (Customs) which is responsible for exercising similar controls over other types of objects. The RCMP (including INTERPOL Branch) is also involved in enforcement. Liaison with Revenue Canada (Taxation) is required in relation to tax incentives. The Department of Justice is involved in prosecutions for the breach of import or export regulations. Because of the international scope of the program, there is also contact with External Affairs and UNESCO.

D. Resources

In 1987-88, the program utilized 4.5 person-years and expended \$160,000 in salaries and \$165,000 in Operations and Material Management funds. The annual budget available for grants and loans is currently \$1.6 million (this was reduced from \$2.19 million in 1987-88). The total program budget for the 1987-1988 year was therefore \$1.925 million.

In 1986-87, 25 applications for cultural property grants were approved. Twenty-one were actually made, for a total expenditure of \$800,642. In addition, 1050 applications for tax certification were approved in 1986-87. This component of the program results in forgone revenues. In 1986-87 tax certificates for \$40.3 million were issued. This is roughly double the 1985-86 level of \$19.2 million.

Exhibit 1 below displays the basic financial statistics for the program since its inception in 1977, based on the figures reported in the annual reports. The total value and average values of the donations certified and the grants awarded can fluctuate dramatically from year to year as can be seen from this exhibit. One can also see that the proportion of the grants budget spent each year has also varied from less than 20 per cent to 100 per cent (in fact, in 1981-82 and in 1987-88 additional funds were provided to help meet the demand for program funds).

E. Other Reports on the Program

The 1982 Report of the Federal Cultural Policy Review Committee (pp. 111-113) made these observations and recommendations:

On a happier note, Canadian collections of heritage materials have been greatly assisted by the creation of the Canadian Cultural Property Export Review Board The Review Board has ... fulfilled its functions well. Because of the nature of its duties, the Review Board must be free of the merest hint of political influence.

This report made two recommendations concerning the Cultural Property Export and Import Act:⁴

19. The annual sum appropriated for grants made by the Canadian Cultural Property Export Review Board should properly reflect the unpredictable and high prices of the international art market. Unspent balances from this appropriation should be carried forward to succeeding fiscal years and the Cultural Property Export and Import Act should be amended to provide authority to do this.

20. The Canadian Cultural Property Export Review Board should, while retaining its independent status, be associated for administrative purposes with the proposed Canadian Heritage Council.

The program was examined by the Auditor General in 1983 as part of the comprehensive audit of the Department. It was judged to be administered in a highly satisfactory manner (although no evaluation issues were examined).

In 1986 the Study Team Report to the Task Force on Program Review (p. 143) reported on the Act and made the following observations:

Since the Act has been in force, many objects have been prevented from leaving Canada and a large number have been repatriated in a fair manner, which does not result in confiscation of the particular items and allows the establishment of a fair price to be paid to the owner.

The program also has resulted in a significant increase in the number of donations to a variety of institutions across the country.

⁴ Neither recommendation has been implemented.

EXHIBIT 1. Basic Statistics for the Movable Cultural Property Program

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
EXPORT PERMITS											
Permanent	24	79	60	144	136	70	100	156	124	134	
Temporary	20	42	26	28	25	37	52	57	39	62	
Denied	3	1	18	3	5	9	2	7	4	7	
TOTALS	47	122	104	175	166	116	154	220	167	203	
APPEALS	4	5	3	3	9	10	4	8	4	7	
CERTIFICATIONS											
Applied	26	196	280	277	282	692	458	787	513	1082	
Approved	26	192	276	279	271	674	411	759	479	1050	
VALUE (\$M)	1.40	7.70	28.00	15.477	8.92	21.58	22.03	21.61	19.19	40.34	
GRANTS											
Applied	13	28	29	34	35	64	27	32	15	26	
Refused	0	1	0	1	3	8	5	2	1	1	
Approved	13	27	29	33	26	56	22	29	14	25	
TOTAL MADE	13	25	26	31	26	48	20	25	14	21	
Repatriation	12	26	21	31	21	45	17	18	13	19	
Export denied	1	0	5	0	5	3	3	7	1	2	
VALUE (\$M)	.687	1.153	.483	.800	1.021	2.159	1.508	.412	.452	.800	
Repatriation	.661	1.153	.382	1.181	.896	1.208	.600	.296	.440	.779	
Export Denied	.026	0	.101	0	.125	.952	.908	.116	.012	.022	
GRANTS BUDGET(M)	1.300	1.100	.800	.800	.800	2.190	2.190	2.190	2.190	1.600	

No change needs to be made to the regime protecting moveable cultural property.

The September 1986 Report and Recommendations of the Task Force charged with examining federal policy concerning museums (p. 35) commented on the Act in the following manner:

The contribution of this statute, which relates to libraries and archives as well as to museums, was universally commended. It clearly continues to operate smoothly and to provide a valuable and valued service. When a Museum Services Branch is established within the Department of Communications, it might be convenient for the Movable Cultural Property Secretariat to report through this Branch.

III. EVALUATION ISSUES AND METHODOLOGY

A. Evaluation Context

In operation since 1977, this program has never undergone a formal evaluation, although program staff have undertaken informal investigations of specific issues over the years. As it is the policy of DOC to evaluate its programs every five years or so, in this respect an evaluation of MCP is overdue. Several other factors have made this evaluation timely. First, changes in the program's operating environment (e.g. in the art market, the availability of funds for acquisitions in collecting institutions, etc.) suggest that an assessment of its rationale and performance is appropriate. Secondly, the department is currently preparing a new federal policy on museums and has recently gained responsibility for several programs of assistance to museums. An evaluation of a program which has an effect on museum collections could therefore be a valuable empirical input into the policy review and program renewal processes.

B. Evaluation Issues

Five main evaluation issues were explored in this evaluation study. These can be organised according to the Office of the Comptroller General's (OCG) four generic program evaluation issue areas, as follows:

Program Rationale

1. Is the program still relevant?

Objectives Achievement

2. Does the program help retain in Canada the best examples of Canada's heritage?

Impacts and Effects

3. To what degree is the program's clientele satisfied with the Act and its administration?
4. How successful are the public information activities of the program?
5. How reasonable are the fair market values approved by the Board?

The February 1986 evaluation assessment for the program identified two other impacts and effects issues (the consistency of the application of selection criteria and the compliance to designation criteria) as well as the issue of the viability of alternative means of protecting cultural property. Evaluation and program staff considered that the priority of these latter three issues was too low and the cost of addressing them too high to justify their inclusion in this evaluation study.

In April 1986, a presentation on the proposed evaluation study was made to the Deputy Minister of Communications who approved the recommended evaluation issues and methodology.

This program is one of DOC's "regulatory" programs. The government's recent activities in the area of regulatory reform have led to an increased interest in the evaluation of regulatory programs in order to assess to what extent existing regulatory programs reflect

the new federal principles of regulatory policy. This evaluation, however, was underway when the regulatory reform initiative was introduced and it preceded the development of the OCG-Regulatory Affairs Secretariat guidelines for the evaluation of regulatory programs.

Seven generic issue areas were identified in these guidelines. The majority of the questions identified in these issue areas have been considered in this evaluation and our key findings with respect to these are summarised in Appendix B. Rigorous answers were not always possible. Scarce study resources, for example, precluded any attempt to quantify the costs or the benefits stemming from the program, although we were able to shed light on the nature of the regulatory burden. There were too few cases, however, to determine the equity of the burden placed on different types of regulatees. Cost recovery, privatization and self-regulation were not considered to be appropriate to deal with the originating problem on *a priori* grounds and thus were not explored in this evaluation. Likewise, no alternatives to government regulation were considered as we believe that this is the best vehicle for addressing the problem. (The argument is developed in the discussion of the program's rationale in Chapter IV and reiterated in Appendix B.)

C. Evaluation Methodology

In addition to a review of program files, documents, and published materials (see the bibliography), this evaluation is based on multiple sources and types of data, including: interviews with representatives of collecting institutions, individuals or businesses seeking to export cultural property, expert examiners and permit officers; appraisals of donated objects by Canadian and U.S. appraisers; and a review of program and institutional records pertaining to artifacts acquired with the assistance of the program.

Four component studies were undertaken and are described below as well as displayed graphically in Exhibit 2.

1. An Artifact Use Study was conducted to describe the use made of artifacts acquired with the assistance of the program. This information was required to help address research issue 2 (whether the program was helping retain significant cultural property in Canada). A multi-stage purposive sampling strategy was used. First, 28 of the Category A institutions (191 in 1985-86) were selected in 16 cities in order to provide a cross-section of different types of institutions across Canada. Given that these were all visited by a researcher, a limited number of communities were selected in order to constrain travel costs. Next, all MCP objects acquired by 1983-84 as a result of an export permit by having been denied were selected (some 17 grants had been awarded for their purchase by this time). MCP objects acquired between 1977 and 1983 through certification or repatriation were sampled as there are considerable more of these (173 grants for repatriation had been awarded by the end of 1983-84 and 2129 donations had been certified by that time). Appendix C contains a list of the artifacts whose use was recorded by institution. Records and institutional personnel were consulted as to the uses made of the sampled artifacts. The data collection form used appears in Appendix D.

The final sample of artifacts consisted of a total of 105 artifacts in 28 institutions: 13 acquired because the export permit was denied, 45 through repatriation, and 47

through certification.

2. A Client Satisfaction Survey was conducted with representatives of the primary users of the program, the collecting institutions. Forty-one institutions were selected from the list of 1985-86 Category A institutions. This was not a random sample but a purposive one, to provide a cross-section of different types of institutions in a restricted number of communities across Canada. Only those who use the program with any regularity were interviewed to ensure that respondents would be knowledgeable about the many facets of the program.⁵ The survey involved an in-depth one and a half hour interview with one individual from each institution. The interview covered all aspects of program activity, but was primarily directed to issues 3 and 4 (user satisfaction, and the success of public information activities). Appendix C lists the people interviewed. Appendix E contains a copy of the interview schedule.

EXHIBIT 2. Data Sources Used

Artifact Use Study	45 repatriated objects 13 export permit denied objects 47 objects donated for certification
Client Satisfaction Survey	15 museums 11 art galleries and art museums 7 archives 4 libraries
Export Permit Study	15 exporting institutions 36 exporting individuals 19 expert examiners 11 permit officers
Fair Market Value Study	77 artifacts or collections

Of the 41 institutions initially selected, it was possible to conduct interviews with 38, including 15 museums, 12 art galleries, seven archives and four libraries. These institutions represent one fifth of all Category A institutions designated under the program, however, the selection is slightly biased towards the more active clients, those located in the larger metropolitan areas, and museums and art galleries.

3. An Export Permit Study was carried out to explore attitudes towards the export permit process (issues 3 and 4). Twenty minute telephone interviews were conducted with all types of actors in the process, including individual or corporate exporters,

⁵ Program staff were consulted on the selection of knowledgeable and frequent users.

institutions, expert examiners and permit officers. The questionnaires used for this survey are contained in Appendix F.

A total of 135 individuals had been identified as having used or been involved in the export control system during 1984-1986. Eighty-one of these people were located. All agreed to be interviewed. They included 51 of the 89 institutional and individual applicants; 19 of the 31 expert examiners who could be traced; and 11 of the 15 permit officers still in positions of responsibility with respect to the CPEI Act.

4. A Fair Market Value Study was undertaken to compare the appraised fair market values of a sample of objects approved for certification by the Board with the values determined for the same objects by the Art Advisory Panel (AAP) of the U.S. Internal Revenue Service. The comparison was required to address issue 5 (the reasonableness of fair market values from the certification process). The Art Advisory Panel is comprised of three subpanels: Painting and Sculpture, Far Eastern and Asian Art, and African Art. The selection of the institutions to be asked to participate in this study component was made according to the expertise available in the AAP. No submissions of Canadian art were made as the panel lacked sufficient expertise in this area. The 77 submissions (usually of one object, but in some cases a collection) were selected by the curators of the participating institutions.

Of the 15 institutions which originally agreed to participate in this study, 13 submitted objects for the comparison. A list of participating institutions, and the information sheet used to gather data on each object, appears in Appendix G.

D. Data Quality

Data quality can be assessed along three major dimensions: generalisability (the ability to infer from survey statistics to the population parameters), validity (whether the data actually measure the concept they are intended to), and reliability (whether different researchers using the same instruments would obtain the same responses).

With respect to generalisability, the institutions selected for the client survey and for the artifact use study are not random samples. These groups were selected to provide representation of the different types of collecting institutions (museums, art galleries, archives and libraries) in the various provinces while constraining travel costs. Compared to the 1985-86 distribution of Category A institutions (58 museums, 40 art galleries, 29 archives and 40 libraries⁶) the selection is biased towards the museums and art galleries. Travel cost considerations also mean that the selection is somewhat biased towards institutions in the more easily accessible metropolitan areas. Finally the selection favours the more experienced program users. Thus while we believe our findings are representative of the majority of program clients, we cannot simply assume unsurveyed institutions would have the same attitudes and program experience. The biases noted should be kept in mind during any attempt to infer to the wider client population. Secondly, the low sample sizes, especially for archives and libraries, precludes most comparisons between the different

⁶ Eight more were mixed use and 21 were other types of institutions, e.g., cultural centres, foundations, government agencies, etc.

types of institutions. No attempt has been made to weight the responses by type of institution, rather they are reported for respondents as a group.

Generalisability is not an issue with respect to the export permit study as respondents are a census of all (available) program actors during a particular period of time. There is no need for inferences in the fair market value study as the purpose here is to compare two sets of appraisal for the same group of objects.

We believe validity and reliability to be high for the data we have collected. We found that respondents had a keen interest in and concern about the program and that there was, consequently, never any hesitation to fully discuss and offer opinions on all aspects of it. Peer group review of the interview instruments and the internal consistency of the responses also suggest high levels of validity. High levels of reliability are suggested by the pretesting of the instruments before field entry and the use of a single researcher to conduct the interviews and artifact use study.

IV. EVALUATION FINDINGS

A. Rationale

The rationale of the program is to assist in the retention in Canada of significant cultural property. Three questions can be asked about the continued relevance of the program's rationale:

1. Does the need for the program still exist?
2. Does the program have the resources necessary for the retention of cultural property?
3. Are the mechanisms used to retain cultural property in Canada consistent with the program mandate and logically linked to the achievement of the program's objective?

The MCP is a program whose rationale is still very relevant. The export control system was introduced in order to stop the export of objects deemed of great significance to the Canadian cultural heritage. As many of our fine art and ethnographic artifacts have a strong international market appeal, the continuation of some form of export control is logically necessary. As it was considered unfair to prevent the export of an artifact without some means of compensating the owner, grant assistance was made available to assist designated Canadian institutions in coming up with the funds necessary to purchase the "export denied" objects at a fair market price. As long as the export control system is maintained and collecting institutions have restricted acquisition budgets, it is necessary to maintain this system of compensation. We note as well, that under the UNESCO Convention, signed by Canada in 1978, we are obliged to have a domestic program to protect indigenous cultural property.

Grants can also be used to repatriate important cultural property, thereby reversing earlier losses. Canadian collections can also be improved through the acquisition of important pieces or collections offered on foreign markets. Limited acquisitions budgets of public institutions and international market interest in these items mean that the need for financial assistance for the repatriation of significant artifacts remains a real one.

In light of the extensive dependence by public institutions on donations to build the country's cultural holdings⁷, the continued desirability of the tax certification component is obvious. The tax advantages give collecting institutions the leverage to attract donors. Without it, donations would not dry up completely, but representatives of collecting institutions tend to believe that the major donations are attracted by the tax advantages. Donations would be reduced in the absence of this component, thereby harming the ability of many institutions to continue to build their collections. The program contributes through the certification function. This is intended to ensure that donations are restricted to artifacts of cultural and national significance.

Representatives of the collecting institutions interviewed for this study also see the program as valuable and essential. They argued that given the small number of philanthropists in Canada, and the very low, and in some cases non-existent, acquisition budgets, the most important role of the program has been to facilitate acquisitions which would otherwise

⁷ Last year, for example, the Art Gallery of Ontario direct purchases came to \$1.2 million of the total \$6.1 million in acquisitions; the rest came in gifts. (The Globe and Mail, 19 March, 1988, p.C5.)

not be possible. In other words, the program would not be effective if the grants were not available to complement the export controls. The program is considered by its users to help keep cultural property in Canada, return significant losses, increase consciousness of our cultural heritage and encourage donations to collecting institutions.

The program appears to have the resources necessary to retain significant cultural property in Canada. It has a pool of expert examiners to determine the cultural significance of artifacts destined for export. The Board itself includes qualified professionals able to assess the cultural significance of objects tendered for certification.⁸ Outside experts are called upon to comment on applications for certification when appropriate.

The grants budget appears adequate in most years, as the ceiling was reached on only three or four occasions. It is interesting to note that the majority of the representatives of collecting institutions we interviewed (64 per cent) think that a \$2.19 million grants budget is inadequate to deal with potential purchases for the country as a whole. While the budget appears adequate for most years, the annual reports for this program usually contain the recommendation that unspent funds not be allowed to lapse, as the requirements are erratic from year to year and cannot be predicted in advance. This volatility can be seen from the annual expenditures displayed in Exhibit 1. As funds are allowed to lapse, it is likely that the program would be unable to assist in retaining "blockbuster" properties, unless funds are made available from some other source. A recent example was the loss of the Gustav Klimt portrait of Eugenia Primavesi. Given that representatives were unable to cite any (other) significant cultural loss that had occurred since the introduction of the program, we therefore conclude that program resources are adequate.

The mechanisms used to implement the program are plausibly derived from the program objective and are logically linked to the intended impacts and effects. Tax certification helps to retain cultural property in Canada by providing a tax incentive to potential donors to give or sell significant pieces or collections to public institutions in Canada. This component also contributes to the development of heritage collections in Canada. The export control system, the regulatory part of the program, plays an active role in preventing the export of certain significant items. The grants program assists public institutions to retain or return significant cultural property through purchase. Only public institutions with appropriate curatorial capabilities are designated as eligible for tax certificates and grants. This helps ensure that objects or collections acquired with program assistance will be made available to interested scholars and the public, and will be well cared for.

We therefore conclude that the rationale for this program, to retain significant cultural property in Canada, continues to be relevant. The need for it still exists, and both the resources and mechanisms required are available to the Government of Canada.

B. Objectives Achievement

The objective of the program is to "preserve in Canada the best examples of Canada's heritage in movable cultural property". The second evaluation issue is the extent to which the program has succeeded in achieving this objective.

⁸ Ten of 12 members are curators or dealers, as per section 15 of the Act.

In this section we will consider the program impacts along two dimensions: the retention of significant cultural property by means of grants to repatriate or purchase properties for which an export permit has been denied, and the encouragement of the donation of cultural property to designated institutions through certification for tax advantages.

Before presenting our findings with respect to this issue, it is important to clarify the types of artifacts which are subject to the Act.

Definition of Significant Cultural Property

Section 3 (2) of the Act allows the Governor in Council to include in the Control List "regardless of their places of origin, any objects or classes of objects ... the export of which he deems it necessary to control in order to preserve the national heritage in Canada."

Export permits are denied if the object to be exported is on the List (or might be included on the List) and, in the opinion of the expert examiner, it meets two criteria cited in the Act: outstanding significance and national importance (often interpreted in terms of its relevance to existing Canadian collections). The relevant sections of the Act are:

8.(3)(a) Whether that object is of outstanding significance by reason of: (i) its close association with Canadian history or national life; (ii) its aesthetic qualities; or (iii) its value in the study of the arts or sciences; and

8.(3)(b) Whether the object is of such a degree of national importance that its loss to Canada would significantly diminish the national heritage.

These same two criteria determine whether or not a certificate for a tax exemption shall be issued by the Board. Section 27 of the Act restricts certificates to objects which meet both the outstanding significance and national importance criteria.

Finally, section 29 of the Act permits grants and loans to be made for the purchase of objects for which export permits have been denied or for the purchase of cultural property situated outside of Canada "that is related to the national heritage". As a matter of policy, the Minister has required that grants be provided for cultural property that meets the two conditions of outstanding significance and national importance.⁹

The annual reports, however, define the primary purpose of the program as preserving in Canada "the best examples of Canada's heritage". Significant and nationally important cultural properties are not necessarily the "best" examples according to 79 per cent of the program clients surveyed, and therefore the question arises as to which definition is more appropriate as the program objective.

We argue that "the retention of cultural properties of outstanding significance and national importance" is the appropriate objective for several reasons. First, the Act uses these terms rather than the "best examples" terminology employed in the annual reports. Secondly,

⁹ Annual Report, 1985-86, p. 51.

there is the problem of agreeing on the definition of these terms. According to our survey of designated institutions, three quarters of respondents (77 per cent) believe that "best" as it has been used in the stated objective of the program cannot be measured. Respondents dislike the notion of "best" to describe cultural property to be retained by the program. Heritage objects include those of archaeological, prehistorical, historical, artistic and scientific interest and respondents believe that the different disciplines may interpret "best" in divergent ways. Other reasons given were too high a reliance on value judgement, and fears of a bias introduced by the "fine art" or "aesthetic" connotation to the concept of "best".

In contrast, a majority (69 per cent) of client survey respondents believe that "significance" as described by the Act is measurable. Most thought that the significance criteria were applicable to a variety of contexts because the definition was very broad and flexible and involved a fair degree of judgement. Thirty-one per cent believe the concept to be unmeasurable precisely because it involves value judgement.

Numbers of Objects Purchased or Certified

Fifty-nine applications for an export permit have been denied since the introduction of the program in 1977. Not all have been the subject of a grant application. Since the program's inception, 27 grants have been approved and made to purchase an object (or collection) for which an export permit was denied. The total value of these grants made from 1977-78 to 1986-87 is \$2.262 million in current dollars. Over the same period, 223 grants were made for the repatriation of cultural property. The cumulative current dollar value of these grants is \$7.596 million. Thus while grants for repatriation purposes are more common than grants to prevent the export of a object or collection, the average amount of a repatriation grant is less (\$34,100 versus \$83,800).

Certification of cultural property donated or sold to public collecting institutions constitutes the bulk of program activity. Over the past decade, the program has certified 4417 objects or collections for tax exemption purposes. The total current dollar value of these properties is \$186.247 million. The average value of each certificate issued is \$43,200.

These figures demonstrate that export controls prevent or delay the export of heritage objects, that program funds are being used to purchase or repatriate cultural properties, and that properties are being certified under the aegis of the program, however, they reveal nothing about the significance of the objects acquired nor whether any of these outcomes would have occurred in the absence of the program.

Retention of Significant Properties

We believe that the program is accomplishing its objective of retaining significant cultural property in Canada, based on the findings of our survey of representatives of designated institutions and our study of how artifact acquired with program assistance are being used.

Representatives of collecting institutions interviewed were asked to describe the role played by the program. Their comments indicate that they believe the program is accomplishing its objective. The most important role cited was facilitating acquisitions of significant cultural property that would not otherwise be possible. According to our respondents, the

program prevents the export of significant cultural property, returns significant losses, has helped develop a consciousness about the national heritage, and gives collecting institutions the leverage to attract donors. They describe the program with such words as "vital", "essential", "valuable", "important" and "necessary". They also see the export control system as generally effective. Asked if they were aware of the loss of any significant objects or collections since the introduction of the program, only four thought that some collections had been lost to museums, however, none could give any examples. Thus we can say that knowledgeable practitioners within the museological community tend to agree that the program has been successful in retaining or repatriating significant cultural property.

The findings of the artifact use study can also be used to demonstrate the significance of the objects acquired with program assistance. We have assumed that a high degree of use indicates that the objects are considered as being of value and interest to curators, researchers or museum visitors. Unfortunately, scarce study resources precluded independent expert appraisals of the significance of the artifacts to the national heritage to supplement this line of evidence. Likewise, it was not considered to be cost-effective to establish a context for the artifact use data which would allow the reader to assess whether the objects acquired under the program are used more or less frequently than objects acquired through other means.

The selected artifacts include objects of ethnographic art, military objects, decorative and fine art pieces, scientific or technological objects, and books, records, documents, photographic positives and negatives and sound recordings. These represent Control List groups II-VII¹⁰.

Artifacts acquired through the program are used frequently. Over an average period of ownership of 2½ years, 94 per cent of the selection of 105 objects reviewed have been catalogued, 69 per cent have been exhibited, 60 per cent have been used for study purposes, and 45 per cent have been the subject of a published study or article.

Considering the means of acquisition, we found that objects which were acquired with a cultural property grant awarded as a result of a denied export permit had all been displayed. This 100 per cent exhibition rate compares with a 64 per cent rate for objects acquired through other means.¹¹ This high rate is not very surprising, since the denial of an export permit usually signals a very significant and sought-after piece.

All cataloguing activity took place at the receiving institution, as did any conservation required (36 per cent of the artifacts examined). The vast majority (97 per cent) of study or research uses also took place at the owning institution. Three quarters of all exhibition

¹⁰ The sample did not include any archaeological objects (Group 1). Few such materials make their way to museums via the program because of the reluctance in museums to set a market value on these materials.

¹¹ The two proportions are statistically significant at better than the .01 level, however these tests of significance are calculated for simple random samples. The artifacts selected for this study were not selected by this method although we believe that they provide a good cross-section of acquired artifacts.

s took place at the recipient institution, one fifth took place in other locations across Canada, and five per cent occurred outside Canada. (These latter involved fine art objects.) Seventy-one per cent of publications were in an academic journals, one fifth in trade magazines, seven per cent in the popular press, and two per cent in newspapers. As we shall see later, public awareness of the program is judged to be low. One factor may be the usual methods used to publicise acquisitions. While academic publications are a critical forum for museological inquiry, they do little to enhance public awareness of either the object or its method of acquisition.

The client survey and the artifact use data we have presented both suggest that the program results in the acquisition of objects by public institutions which are of significant interest to the public, and the museological and academic communities. While we have no way of empirically determining what would have happened in the absence of the program, representatives of collecting institutions were generally of the opinion that in the absence of the program, significant properties would have been lost through export or the inability to purchase in foreign markets. On this basis we conclude that the program has been effective in achieving its primary objective. While the program may not be the only factor leading to the retention or repatriation of significant artifacts, it is clearly a very important causal factor in these outcomes.

Extent of Compliance with Export Controls

While the evaluation findings presented to date suggest that the program has been effective in achieving its objective, there was some question about the degree of compliance to the export control system and potential abuses of the grants program.

The question of manipulation arises with every controlling legislation and this Act is no exception. By manipulation we refer to the skilful use of the Act in ways which were not intended. Because we are evaluating a regulatory program it was important to consider potential abuses of the system. Most respondents to our client survey who were familiar with the export control system agreed that the Act is "somewhat open" (63 per cent) or "very open" (25 per cent) to manipulation. These figures may somewhat overstate the case as only 16 of the 24 representatives who were familiar with export controls felt able to give an answer. Eight were uncertain or unwilling to hazard a guess as to the potential for manipulation. If we include these respondents, the proportion who consider that the system is open to abuse drops, however it is still a majority of participating collecting institutions (at 58 per cent).

The most commonly mentioned possible manipulation scenarios were:

- the dealer fabricates an offer from outside Canada to purchase an object and applies for an export permit citing an inflated value for the piece. The export permit is denied and the dealer sells in Canada at the overvalued price (this scenario was considered to be the most significant possible loophole in the control system).
- the possibility of collusion between an institution and a dealer or private owner, whereby the owner of an object is persuaded to apply for an export permit knowing that it will probably be refused and that the institution will thereby be eligible for a cultural property grant to purchase the piece.

- the possibility of objects being exported without an application for an export permit.
- an object is taken out of the country without an export permit and is returned as a repatriation. (A 1985 newspaper article, for example, reported that: "Rumour has it that dealers have illegally exported pieces to the U.S. and then offered them to Canadian institutions, knowing they could be bought through the repatriation fund".¹²)

Not all of the respondents who consider the export control system as open to manipulation actually consider that the system is being abused. While 14 respondents think the system can be manipulated, only five were able to hazard a guess as to how often it is being abused. Thus only a minority of respondents consider that the export control system is being abused, and most believe that this is the exception rather than the rule.

These findings from the client survey replicated the results from the export permit study. Individuals and institutions which had recently been involved in the attempt to export an artifact were interviewed for this study. We found that the majority of respondents (69 per cent of institutional representatives and 79 per cent of the individual applicants) believe that the export control system is open to abuse or manipulation, but a majority (64 and 56 per cent respectively) consider that the system is generally respected in practice.

Respondents to the export permit study survey gave the following examples of how the system could be manipulated:

- taking advantage of the honour system and the unfamiliarity of customs officers with the Act or the market for controlled cultural artifacts. (The 1985 article by Fox argued that: "The major problem with the act is that there is no way to police it. People who man the border points just don't have a working knowledge of antiques and the market-place nor do they know which books to consult for quick information".¹³)
- stating a false value for an object on the export permit application in order to fall outside the set of controlled objects and automatically obtain an export permit.

The single reason cited for any purposeful manipulation of the system was financial gain. It was not possible to obtain reliable data on the number of manipulated export permits or to identify in which areas manipulation is most likely to occur. Most respondents perceive the system to be open to manipulation, and a healthy minority consider it be actively abused. Few, however, were able to give concrete examples of abuse, and some argued that only a few individuals actively manipulate the system. Thus while our data do not suggest manipulation to be a major or widespread problem for the program, it may occur and consideration should be given to ways of reducing the possibilities for abuse of the system.

¹² Hyla Wulfs Fox, "Cultural Export Act Cries for Review", The Globe and Mail, March 2, 1985.

¹³ Fox, *ibid.*

Some of the suggestions made by our respondents to improve the control system and prevent abuses were:

- exporters should be required to fully document offers to purchase from outside the country, and name the client making the offer.
- institutions should challenge the asking price when it seems unreasonable.
- the Board should refer the object to an outside appraiser for a second opinion.
- if grants were made available to purchase objects within Canada, there would be no need to apply for an export permit in order to trigger grant assistance to purchase artifacts.

Program Impacts on Donations

To determine the importance of the program to donations to collecting institutions, we asked client survey respondents what percentage of their donations are acquired without the issuance of either a Board tax certificate or a tax receipt issued by the institution.¹⁴ Exhibit 3 below indicates the average proportion as well as the range of the estimates provided by type of institution. The figures show that the majority (72 per cent) of donations involve a tax benefit.

EXHIBIT 3. Percentage of Donations Acquired Without Tax Benefits

<u>Type of Institution</u>	<u>Number of Respondents</u>	<u>Average Percentage</u>	<u>Range of Estimates</u>	
			<u>Minimum</u>	<u>Maximum</u>
Art Gallery	11	5	0	15
Museum	14	35	0	99
Archives	6	42	3	90
Library	4	46	0	90

Question wording: "Of all donations your institution receives, what is the proportion of donations for which no tax benefits are requested?"

Source: Client Survey (Category A Designated Institutions)

Art galleries stand out as having the smallest proportion of acquisitions without tax receipts. This is partly explained by the nature of the fine art market and collecting practices which

¹⁴ Gifts to the Crown have always been eligible for 100 per cent tax exemptions; the advantages of the program are the exemption from tax on taxable capital gains and the extension of eligibility to a wider range of institutions.

are often oriented towards the investment value. The importance of the certification program to art galleries is also borne out by program data: in 1985-86, 73 per cent of the 479 applications approved for certification were for works of art.

The figures in the exhibit suggest that libraries and archives may be less dependent upon certification to encourage donations. There are too few cases for the difference to be statistically significant (and the test is inappropriate given the respondent selection method). During the client interview, some respondents argued that libraries and archives, by their very nature, are less reliant on the tax advantages than are museums and certainly art galleries since the materials collected have traditionally not been subject to fair market value. It was also argued that donors of archival materials may tend to consider pecuniary considerations to be inappropriate to their giving. The majority (61 per cent) of clients surveyed consider that the primary motivation for donating is the opportunity to benefit from the tax advantage. This is considered particularly true for the more valuable donations. One third of respondents also cited philanthropic motives (general public spiritedness or the desire to support a collecting institution) or the desire to see the property well preserved and cared for in perpetuity. The dominance of the fiscal motive supports the logic of the program design.

The majority (82 per cent) of designated institutions surveyed also consider that the number of donations they receive each year has increased due to the tax advantages provided by the Act. The remainder (18 per cent) had not noticed any change. With respect to the quality of these donations, 62 per cent noticed an improvement, 35 per cent consider that the program has had no effect in improving the quality of donations and three per cent consider that quality has fallen as a result.

In trying to assess the impact the program has had on collecting practices in public institutions, respondents were also asked to comment on any changes in the types of donations they received as a result of the establishment of the program. Fifty-six per cent of respondents had perceived changes in the types of donations being made although factors other than the program, such as the availability of objects on the market place, for example, were also seen as having contributed to these changes. The changes noted have all been positive and include:

- larger collections donated
- more important or significant gifts
- more valuable gifts
- a wider range of gifts
- more material of historical importance

We have no independent evidence to corroborate these perceptual data with respect to program impacts on the quality or nature of donations. We do, however, have limited data on the number and value of donations made to designated institutions for five year periods before and after the introduction of the program. Eight of the institutions surveyed for the client satisfaction study were able to provide this information.¹⁵ Exhibit 4 below

¹⁵ Seventeen institutions provided information in response to the request, however, only eight could provide number and value data for each of the ten years.

summarises the data provided as to the number of donations and their total value (in constant dollars¹⁶) for the ten year period.

In the pre-program period, these eight institutions received 4,837 donations with a 1981 dollar value of \$5.600 million. The average value of the donations in 1981 dollars is \$1158. In the post-program period, the number of donations to these same institutions had more than doubled to 12,755. The total value of these donations had more than tripled to \$19.400 million. Thus the average value of the donations made in the post-program period had increased by one third to \$1521.

These figures show an increase in both the number and value of donations since the introduction of the program. (Caution should be exercised with this comparison as there are very few cases and these do not represent a random sample of collecting institutions. The dramatic changes from year to year in the figures also indicates low reliability for this data.) The program is a plausible reason for the changes noted and thus these donations figures lend support to the contention of collecting institutions that the program has increased donations, even though other factors might also be contributing to these trends.

EXHIBIT 4. Institutional Donations Over Time

Year	Total Number of Donations	Total Value in Constant \$1981
1972	716	\$ 914,303
1973	877	\$ 1,210,512
1974	960	\$ 684,886
1975	1,057	\$ 1,203,120
1976	1,227	\$ 1,587,499
1977	5,662	\$ 1,099,440
1978	2,089	\$ 1,045,283
1979	1,909	\$ 3,327,212
1980	1,605	\$10,285,975
1981	1,490	\$ 3,642,339

C. Other Impacts and Effects

The program was also expected to result in a number of other important impacts and effects. We considered three: the attitudes of program participants (collecting institutions and exporters) towards the design and delivery of the program, the level of awareness about the program, and the impacts of the program on market values for cultural property.

¹⁶ Dollar figures have been inflated by the All Item Canada Price Index for the relevant years.

1. Client Satisfaction with the Program

Cultural Property Grants

The program offers grants to designated institutions for the purchase of cultural property which is located outside Canada, or for which an export permit has been denied. Three quarters of the representatives of designated institutions we surveyed (74 per cent) had applied for an MCP grant. Of the 26 respondents with grant experience, the vast majority (96 per cent) were satisfied with the speed of the processing of their grant application. In fact, 42 per cent described themselves as "somewhat satisfied" and 54 per cent as "very satisfied". This is a very positive reaction for a government program, and especially one of this nature, in which time is often critical in determining whether an institution will be successful in the acquisition (auction purchases are a case in point).

Only one respondent (representing four per cent of the client group interviewed) was (very) dissatisfied with the speed of processing the application for a grant. During the interviews, concern was raised over the uncertainty of obtaining the Minister's approval in time to carry through with a purchase before the vendor becomes impatient or the auction takes place. The interviews also revealed that the recent but rare instance in which the Minister did not accept a Board recommendation (for the first time in ten years), due to the lack of funds, has caused anxiety about this precedent-setting example in the art gallery and museum communities. (The case involved an application for assistance to purchase a portrait of Eugenia Primavesi by Gustav Klimt, for which an export permit had been denied. The grant application was not approved and the portrait was exported and sold for \$3.85 million.)

To be eligible for a cultural property grant, the institution must contribute towards the total purchase price of the object. The rule of thumb is 30 per cent. Of the respondents who had applied at some point for a grant, half considered that this rule limits their access to the fund because their institution has limited acquisition funds. The actual proportion of institutions hampered by the contribution rule may be higher than this as one third of respondents had no grant experience and thus were not asked this question. These latter may have been prevented from participating in the grants program because they were unable to meet this contribution requirement. If this hypothesis is true (and we cannot test it with the data available to us) as many as two thirds of designated institutions may consider that their use of grant funds is limited by the contribution rule.

Although the contribution rule constrains the demands made on the MCP grant budget, the vast majority (96 per cent) of past grant applicants we interviewed consider it to be fair to request institutions to contribute towards the purchase price. Only one respondent disagreed. Some sort of contribution requirement is desirable to help ensure that funds are spent for very significant and worthy items and this aspect of the program has broad support among program participants.

Although the rule of thumb is 30 per cent of the purchase price to be provided by the institution, in practice the amount agreed upon can be more or less than this. A number of client survey respondents, however, believe that they must contribute at

least 30 per cent of the total purchase price. There is also widespread support among our respondents for a flexible contribution amount. Ninety-two per cent favour flexibility and eight per cent favour a fixed percentage.

Export Control System

Twenty-four, or 69 per cent of client survey respondents were familiar with the export control system. These respondents and the applicants interviewed for the export permit study were asked an series of questions in order to learn about their experience with and attitudes towards the system of controls and the manner in which it is implemented.

The great majority (96 per cent) of the representatives of the designated institutions surveyed approve of the current system of export controls (25 per cent "agree somewhat" and 71 per cent "totally agree" with the system) and roughly the same proportions are satisfied that the current age and value limits for objects on the Control List are realistic. Most approve of export controls because of a conviction about the importance of protecting the Canadian patrimony and a belief that the current system does not infringe on the right to dispose of personal cultural property.

The same high level of support for export controls was found among institutional applicants for export permits surveyed for the export permit study. Ninety-three per cent agreed with the current system. In contrast, one quarter of the individual applicants surveyed did not agree with the controls, primarily because of the delays caused for sellers and dealers, and the excessive amount of paperwork involved. The proportion of the individual applicants in opposition to the control system is one third the size of the proportion in favour, and thus the response on this question is predominantly positive.

The export permit study revealed some dissatisfaction with the Control List. A substantial minority of both institutional applicants (15 per cent) and individual applicants (39 per cent) rated the clarity of this list as fair or poor, and felt it important to regularly review the validity of both age and value limits.

We were interested in learning attitudes towards archaeological materials. Client survey respondent who deal with archaeological materials were asked whether it was appropriate that this category of objects in the Control List did not have value (dollar) limits like all other categories. Eight of the ten respondents considered this to be appropriate as they do not favour assigning a market value or ownership to archaeological specimens. Seven of these ten respondents also favoured a ban on the export of archaeological materials from Canada.

Export permit applicants differed somewhat in their attitudes towards archaeological objects. A majority of institutional applicants (73 per cent) consider that archaeological artifacts should be treated differently from other objects on the Control List although none of these respondents favour a permanent ban on their export. A minority of individual applicants (37 per cent) believe that archaeological objects should be treated differently, and a minority approve of a ban on their export. The differences in these attitudes between exporters and museums may stem from the

greater familiarity of the latter with the issues surrounding the debate on the retention of archaeological specimens and the greater concern of the former with infringements on the traffic in cultural property.

To discover attitudes towards the delivery of this component, expert examiners and permit officers were asked if they had received complaints about the export control system from users. The majority (68 per cent of expert examiners and 64 per cent of permit officers) had not. We also asked permit applicants to rate their degree of satisfaction with various aspects of the application process. The majority (92 per cent of institutional applicants and 78 per cent of individual applicants) were very or somewhat satisfied with the time it took to obtain an export permit. Six per cent of institutional respondents and 16 per cent of individual applicants were dissatisfied.¹⁷ Fifteen per cent of institutions surveyed and 53 per cent of the individual exporters surveyed reported being affected by some form of procedural delay. The main effect of procedural delays was in lost time. Financial effects were minimal.

A substantial proportion of users consider the application process to be cumbersome. Thirty-six per cent of institutional users and 53 per cent of individual exporters hold this opinion. The majority of export permit survey respondents, however, feel that the amount of detail in the information requested from them for the permit is "about right". Roughly three quarters of institutions, individual applicants and expert examiners surveyed are satisfied with the level of detail. For a minority, not enough information is collected from them: one in five expert examiners believe that more detail should be required, as do 14 per cent of institutional applicants. Only four per cent of individual exporters agree; one quarter consider that too much is demanded.

Individual and institutional users of the export control system tend to report that the service provided by permit officers, expert examiners, and the program staff is of satisfactory quality. (Respondents were asked to rate the Board as well, but few felt competent to respond in this area.) The majority were somewhat or very satisfied with the speed, clarity, accuracy and professionalism of the services provided. The proportions dissatisfied with the various aspects ranged between zero and 23 per cent for the various dimensions evaluated. Although there are too few cases to test for significant difference between the ratings provided by institutions and individual applicants, individual applicants tended to be more critical than institutional applicants.

Cultural Property Export Review Board

Although the Board is the primary decision-making body for the program, only one third (11) of the representatives of the surveyed collecting institutions were familiar with its composition. Those who were aware of Board membership learned about it mostly through the annual report or by word of mouth. There were too few respondents to allow us to assess the degree to which the Board is considered

¹⁷ An analysis of 263 export permits issued between 1984-86 revealed that 44 per cent were issued within seven days, 24 per cent were issued between eight and 14 days, and 15 per cent were issued between 15 and 21 days.

representative of the various institutions, disciplines, clients and regions in Canada.

Three quarters of the client survey respondents agreed that information requirements for certification submissions to the Board were adequate, however, most added information which had not been requested. They felt additional information such as that listed below would help the Board make more informed judgement on cultural property:

- greater justification of cultural significance.
- better description of object, with specific details defined by the program.
- history of work, publication record.
- more information on condition of work.

It was acknowledged that the program asked for much of this information, but that the requirements were not specific enough to compel institutions to provide it regularly or in a consistent manner.

Almost all respondents rated the consistency of Board decisions as good or very good. One respondent (representing three per cent of clients surveyed) was neither satisfied nor dissatisfied. Only four client survey respondents had been involved in an appeal hearing before the Board. All rated the Board's handling of the hearing as either good or very good.

Significance Criteria and their Application

As we noted earlier, two thirds of the program clients surveyed consider that the national or cultural significance of an artifact can indeed be measured. One third disagreed and one or two of these went on to cite their dissatisfaction with the criteria: they felt they dwelled too much on past significance and not enough with contemporary importance. We have no objective data to support or refute this contention, but we note that only the certification component can be used to acquire works of art by contemporary Canadian artists. Grants are not available as the Control List excludes work by contemporary Canadian artist.

We also asked respondents to comment on the sensitivity of the criteria and their manner of application to regional concerns. Just over two thirds of program clients interviewed consider that the Act's national importance and significance criteria have been interpreted in a manner sensitive to the regional context. This was attributed to the deliberate Board policy to interpret "national importance" as including objects of local, regional and provincial importance, and the fact that the Board is composed of people from across the country who can appreciate regional significance. The 31 per cent of respondents who did not agree that the interpretation of the criteria was sensitive to regional concerns, and also some who did, feel that the significance criteria in the Act should make explicit mention of local, regional and provincial significance.

Given that most applications for certifications are approved, it is somewhat surprising to find that some respondents do not consider the regional context to be sensitively handled. The annual reports for the program urge applicants for certification to indicate the relevance of the object(s) for their collections, and, when appropriate, to include provincial, regional and local factors in support of their application. One could therefore argue that it is up to the institution to put forward artifacts of regional or local importance and to make the case for their certification.

Respondents were, by and large, very favourably impressed with the consistency of the Board's application of the significance and importance criteria. Only 15 per cent of surveyed program clients believed that the Board had approved what in their opinion are "mediocre" objects. This figure may overstate the true proportion as almost one third of interviewees were unable to comment on this issue. We have no independent or objective evidence to support or refute the contention that the criteria have been inconsistently applied.

The overall impression that one is left with is that the majority of our respondents believe the significance and importance criteria are appropriate and applied in a consistent manner. Greater clarity of the program policy with respect to regional and local importance and how it will be applied in the certification and grants components would be useful. This would provide more guidance to institutions originating these applications.

Services Provided by Program Staff

The services provided by program staff were rated as satisfactory by the vast majority of program clients interviewed. Ninety-six to 99 per cent rated the expeditiousness, clarity and accuracy of program staff services as good or very good. Users were uniformly complimentary on the work performed by and their contacts with program staff.

Respondents to the client survey were also asked to rate the forms used by the program (see Appendix H). Most commented that the forms were excellent compared to other government forms.

The **certification** form was rated good or very good by 87 per cent of respondents with the following comments:

- unclear what exactly is required in authenticator's qualifications section.
- uncertainty as to why the donor's signature is required as applications are often submitted without it but have never been turned back.
- more space is needed for the justification of cultural importance.
- should be more explicit regarding the type of photographs required.

Likewise, the **grant** form was judged as good or very good by 72 per cent of respondents with the following comments:

- form is repetitive and more complicated than necessary.
- object description and institution name should be on front page.

Suggested Future Roles for the Program

Most respondents saw a more active and involved role for the program in the future in contrast to its current "quiet behind the scenes" image. This appears to be a request for more help. Program clients surveyed thought that the program should develop a funding program for purchases within Canada (since acquisition budgets continue to dwindle and the only way to use the grants budget is to purchase an object which is in danger of exportation or which is eligible for repatriation). Other suggestions were for greater involvement in building public awareness of cultural heritage and repatriation activities, more regional involvement, a more direct role in monitoring evaluations of artifacts, and more involvement in the dynamics of the donor/institution relationship.

Summary

Our study findings show a very high degree of satisfaction of program users with the design and delivery of the program. Areas in which improvements could be considered include speed of the processing of export permits, the wording of the Act with respect to regional and local importance, and the information requirements for submissions to the program. As the majority of clients appear to be satisfied with the program, we tender these as suggestions rather than as prescriptions.

2. Public Awareness of the Program

Respondents to both the client satisfaction survey and the export permit study were asked to assess the success of the program's public information activities. One could argue that if more people are aware of the program, there will be more widespread compliance with the export control system and more artifacts will both be retained in the country. Greater awareness of the certification program could also be expected to result in more donations or sales to build public collections.

Awareness of Certification

The representatives of the museums, art galleries, archives and libraries surveyed think that the general public is unaware of the benefits and regulations of the program. Just over half (54 per cent) consider public awareness to be very poor and an additional 29 per cent rate it as somewhat poor. This finding is echoed in a recent article by Gilles Rioux who made the following observations about the program and its tax advantages:

Le système est en place depuis plusieurs années, de nombreuses personnes savent en tirer parti, mais il est évident qu'un plus grand nombre pourrait et devrait s'en prévaloir Le seul obstacle véritable est celui des renseignements qui semblent peu accessibles Il reste à entreprendre un

travail d'information et de sensibilisation auprès du public, si on veut que ces mesures puissent avoir le maximum d'efficacité.¹⁸

Program clients also rated the familiarity of financial advisors with donor benefits as low: 60 per cent consider that financial advisors are very or somewhat uninformed about the certification aspects of the program. Only 15 per cent of respondents rated financial advisor's awareness as good or very good.

On the other hand, program clients surveyed tend to believe that arts donors or philanthropists in Canada are generally aware of the program. Most of the collecting institutions surveyed reported that they rely on donors to initiate the request for a submission for certification, which indicates a high level of awareness among donors of the advantages available under the program. Finally, the program statistics presented earlier demonstrate that the number of applications for certification has generally increased over time, which suggests growing awareness of this component.

One could argue that as long as owners of art objects or collections are aware of the certification program, the program has been successful in informing the population who will be affected by the incentives. Our data suggest that the program is known to a growing donor population, and that this likely includes the major donors, although we have no independent objective evidence to suggest the extent to which all potential donors have been informed. Part of this informing role is being performed by the collecting institutions: three quarters of collecting institutions surveyed regularly inform people about the benefits of certification and an additional 14 per cent often undertake this task.

Our findings also suggest that publicity efforts to reach the potential donor population could be improved. The low levels of awareness of the program on the part of financial advisors has been noted, and some respondents argued that the program should improve its efforts to circulate information to this group. Financial advisors often come to the institutions for program information, who are not always comfortable advising on fiscal matters. Our findings also suggest that the general public is relatively unaware of the program, and although few may participate in it, one could argue that the public should be informed of the role played by the program in helping retain and build national heritage collections.

Respondents to the client survey were asked to suggest on methods of increasing public awareness. The most popular vehicles suggested were issuing printed materials (cited by 47 per cent), broadcast media (40 per cent) and interest group information sessions (29 per cent). Respondents offered a number of other comments:

- museums have a significant role to play in informing people about the program.
- the program needs to produce a brochure explaining the program; clear and simple information on all facets of the program is not available in a single package.

¹⁸ Gilles Rioux, "L'Art et le fisc", Vie des arts, Vol. xxxii, numéro 128, septembre 1987.

- efforts to publicise the materials acquired through the program should be considered. These might include a national touring exhibition, or greater use of the mass to highlight acquisitions and methods of acquisition.

Awareness of Export Controls

The exhibit below illustrates how applicants for export permits became aware of the need for an export permit. These respondents include institutions, and other applicants such as dealers, private individuals, and universities. Some users of the export control system became aware of the controls from more than one source. The exhibit shows what percentage of users were informed about the export controls from each potential source. Although most were informed directly by the program secretariat, many other players are involved.

Among the other sources of information mentioned by respondents were various institutions (e.g., Alberta Culture and the Ontario Ministry of Citizenship and Culture), word of mouth, professional associations, universities and newspapers.

EXHIBIT 5. Sources of Awareness of Export Permits (Percentage of times cited)

	Institutions	Individuals	All Applicants
Program Secretariat	20	19	20
Museum Personnel	27	14	18
Customs Official	33	8	16
Antique Dealer	13	11	12
Art Dealer	13	6	8
Legal Advisor	0	3	2
Commercial Shipper	0	3	2
Financial Advisor	0	0	0
Other Source	7	39	29
DK\NR	7	8	8

Source: Export Permit Study

All institutions surveyed for the export permit study feel that information on export controls is available and easily accessible. Seventy-nine per cent of other types of applicants agreed. This difference is understandable since institutions have a very close connection to the program which is the point of contact for any transaction. At least 70 per cent of both applicant groups found the information on export controls easy or very easy to understand and all but one individual rated their understanding of the system based on the materials made available to them as good or very good.

We have no evidence as to the extent to which potential exporters are aware of the control system, however the program data suggest that the number of applications for permits is increasing over time, and client survey respondents were unable to name any significant losses since the program's inception. These findings suggest that the target population is aware of the program although they do not confirm it.

Summary

Public awareness of the program's benefits and controls is very low, although program clients tend to believe that the relevant target populations are familiar with the program. The low level of general public awareness cannot be demonstrated as having lead to fewer donations or losses of cultural property through export with the information available to us. While it is unlikely that any major losses have occurred, the extent of awareness of the certification component and the export control system among the potential donor and exporter populations should be explored in any subsequent evaluation. Our findings also point to the likelihood that the general public is unaware of the benefits brought to them through the program's operation. A higher profile may be desirable.

3. Market Values for Cultural Properties

In this final section, we consider possible program impacts on the prices of objects purchased with program grants and the role of the program with respect to the fair market values set for donations certified under the program.

Impacts on Purchase Prices

One potential negative program effect is the increase in values in the market-place. One could argue that the availability of government monies for the purchase of objects of national significance will push up prices as the program injects more money in pursuit of a rather inelastic supply of objects deemed to be significant. It is also possible that the program may encourage institutions to pay inflated prices for objects they wish to acquire. It is very difficult to measure whether the program has had such an effect, due to the lack of data and the inability to determine what prices would have prevailed in the absence of the program. We must rely on the opinions of the representatives of the collecting institutions included in our client survey. These respondents are split in terms of their perceptions of program impacts in this area. About half (54 per cent) of respondents believe that the program has had no effect on values in the market-place, 29 per cent think the program might have contributed to a slight increase and 17 per cent consider that it has increased values significantly. Thus just under half believe that the program has contributed to higher prices, although only a minority were willing to concede that increases have been substantial.

One of the factors that would constrain program impacts on market values is the contribution requirement. Limited acquisitions budgets mean that collecting institutions set a ceiling on what they can afford to offer for any particular piece. The annual reports for the program demonstrate the result of this process, as institutions approved for a grant are not always successful at auction. The program

can also set a ceiling on the grant amount or reduce the contribution rate if it is believed that the asking price is too high.

Limited resources and severe methodological constraints meant that we were not able to substantiate the subjective information with objective evidence as to program impacts on market values, nor was it possible to identify the areas most susceptible to inflation of values as a result of the program. Some respondents cited specific examples of collusion, and singled out one or two dealers who are said to have sold pieces to institutions through the program at highly inflated values (double or triple). No hard evidence for these examples was available.

The Appraisal Process

The current procedure for determining the fair market value¹⁹ of an object or collection of objects which an individual wishes to donate to an institution is to have the donor or the institution obtain two estimates from independent appraisers (one estimate if the value is less than \$5,000). The program does not have a designated list of appraisers and no procedure is in place to ensure that the appraiser is at "arms length" and the two appraisals independent. The program encourages but does not require the appraiser to document how he or she arrived at a particular value.

It is important to note that the Board is not responsible for determining the accuracy of the appraised values. The Board certifies that the object meets the criteria of significance and importance. Revenue Canada is responsible for determining the eligibility and amount of the exemption. Revenue Canada officials have indicated that they do not have the expertise or resources to obtain independent appraisals. Because of the Board's expertise, the two agencies have agreed that the Board will comment on the estimated fair market values of the objects, for example, when members are uncomfortable with the value, or when substantial discrepancies between the two appraisals are noted. There does not appear to be any system for checking the accuracy of the appraisals. The possibility exists, therefore, of abuses of the appraisal system. (Discussions with Revenue Canada are currently underway with respect to this topic.)

The establishment of fair market value (FMV) represents one of the thorniest areas for the program and indeed for many collecting institutions. The appraisal system for

¹⁹ The monetary value of an object for income tax purposes is usually referred to as "fair market value". The program defines FMV (in the bulletin "Policy with Regard to Appraisals) as:

the price at which material changes hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell, and both having reasonable knowledge of the relevant facts.

This is the commonly espoused definition (for a more detailed discussion of FMV see Walden 1980/81 and 1984). The difficulty in determining FMV in the context of donations, is because there is no "sale" of the object.

objects moving in the market-place and for those being donated to collecting institutions has never been regulated, there are no universal standards adhered to, a very high degree of judgement is involved in every appraisal, and very few appraisers are available in Canada. Other deficiencies pointed out by Lee Rosenbaum in a series of articles on appraising art work include a lack of professionalism among art appraisers, a dearth of evaluators for specialised items, common abuses ("buy low, sell high") and conflicts of interest. He admits that there is "no single right answer to the question of how much an artwork is worth".²⁰

Many issues enter into any given appraisal (see Rosenbaum 1986) but perhaps the most sensitive is that of "arm's length". The information bulletin issued by the program entitled "Policy with Regard to Appraisals" (no date) makes it clear to users of the program that "all appraisals must be at 'arm's length'". That is, the appraisers should not be associated with either the donor or the recipient institution". This rule is an ethical and cautious approach, however, it may be somewhat idealistic when considering the actual appraisal environment in Canada.

Program clients were asked to comment on the appraisal system. Ninety-seven per cent of respondents agreed that appraisals should be made at "arm's length". While there is general agreement on the principle of keeping the appraisal mechanism objective, only 44 per cent of respondents believe that this distance is in fact being maintained, 40 per cent believe that appraisals are not conducted at arm's length, and 16 per cent are uncertain as to the rule of practice. Exhibit 5 below displays the distribution of responses to this question.

EXHIBIT 5. Adherence to Arm's Length Relationships

Number of Institutions Responding:	Museum	Art Gallery	Archives	Library	Total
Yes	5	4	4	4	17
No	7	6	2	0	15
DK\NR	3	2	1	0	6

Question wording: "Is an arm's length relationship in fact maintained?" (as it relates to appraisals of artifacts).

Source: Client Survey.

²⁰ Lee Rosenbaum, "Appraising the Appraisers", ARTnews, November 1983, p. 96.

The responses show that most types of collecting institutions experience some difficulty in maintaining an arm's length relationship with regard to obtaining appraisals of works entering their collections. Two primary reasons were cited for this difficulty. First, the Canadian appraiser community is very small and is tightly connected. Secondly, curators can find themselves in a very delicate position when trying to ensure an accurate appraisal as they have to keep the donor satisfied with the level of the tax exemption while at the same time ensure that they secure the object in question. A few respondents also complained that the current \$1,000 Revenue Canada limit for in-house appraisals (technically not at arm's length) was far too low.

Respondents were also asked to suggest measures which can be taken to help assure the objectivity and fairness of appraisals. Some echoed the Board's statement of "Policy with Regard to Appraisals", including:

- institutions should select appraisers with integrity and appropriate credentials or should use accredited appraisers, e.g., Professional Art Dealers Association of Canada, the National Archival Appraisal Board, or the Canadian Antique Dealers Association.
- the selected appraiser should be knowledgeable about the object being appraised.
- appraisers should physically examine the object rather than rely on photographs.
- each appraisal should be well documented.
- institutions should carefully review an appraisal of an artifact before accepting it.

Other suggestions included:

- the appraisal should be done by a number of people using the same information.
- the Board should determine the fairness of appraisals and establish a pool of approved appraisers.
- appraiser's fees should never be a percentage of the value of an object but a set contractual sum.
- individuals working in museums should be able to do appraisals for other museums.
- for pieces valued over \$2,000, the donor should obtain one appraisal and the institution the other.

These latter are repeated as suggestions for consideration by the program. Not all will be desirable, practical or the responsibility of the program.

The program has, over the years, nurtured a relationship with the Professional Art Dealers Association of Canada (PADAC) and with the National Archival Appraisal Board (NAAB). Appraisals from both organizations are seen by respondents as being automatically accepted by the Board. While this is not the case, few appraisals provided by these organizations have been questioned.

PADAC provides a single FMV estimate based on the appraisals submitted by several independent dealers. This is acceptable to the Board in lieu of two independent appraisals. Roughly two thirds (69 per cent) of respondents were familiar with PADAC. Of these respondents, three quarters feel that it offers a good (65 per cent) or very good (nine per cent) appraisal system.

Twenty-two per cent consider it to be poor or very poor. Concerns raised about the system included:

- the length of time and cost of the appraisals.
- sometimes appraisals are performed by appraisers who do not have sufficient expertise in the area.
- little background is provided to substantiate the appraisals and the identity of the appraiser is not revealed.
- the appraisers use photographs to assess the object.
- the Toronto location can be problematic for distant institutions, and Toronto-based appraisers are not always adequately sensitive to regional concerns.

Fifty-six per cent of client survey respondents were familiar with the NAAB system of appraisals. NAAB was established by the archival community to evaluate archival collections being donated to Canadian institutions. Of those respondents knowledgeable about NAAB, 83 per cent are positive about the system, 46 per cent calling it was good and 37 very good. The most advantageous aspect of the NAAB system cited was its committee structure which includes not only a dealer, but an archivist and a scholar.

Sixteen per cent consider NAAB to be a poor or very poor appraisal service. The concerns raised included:

- some collections are undervalued.
- appraisals are only given after the gift has been made.
- panels are not always well chosen.
- expertise is not always consistent.

Comments on both the PADAC and NAAB appraisal systems reflect at the same time general satisfaction with these systems and concerns about specific appraisal practices

or their administration. The program, however, is not responsible for the quality of these appraisal services.

Respondents were split on the issue of who should take responsibility for obtaining appraisals. Forty-six per cent believe the institution should be responsible for selecting and paying for the appraiser. The same proportion favoured maintaining a flexible approach in which either donor and institution could obtain the appraisal. Only a few (nine per cent) feel that donors should be responsible for obtaining appraisals.

EXHIBIT 6. Responsibility for Obtaining Appraisals

Responsibility for appraisal should be with:	Museum	Art Gallery	Archives	Library	Total
Institution	5	4	4	3	16
Donor	1	1	1	0	3
Maintain flexibility	8	6	1	1	16

Question wording: "In your opinion, who should be responsible for obtaining appraisals?"

Source: Client Survey.

Respondents were asked to comment on who should have responsibility for accepting the fair market values submitted to the program. The majority (88 per cent) believe the Board should. Thirteen per cent favour Revenue Canada should because this agency is responsible for the resulting forgone tax dollars even though it may lack the necessary expertise. This lack of expertise in evaluating cultural property is also the main reason other respondents do not wish to see Revenue Canada responsible. They believe that the Board is better equipped to deal with the significance of cultural property, moreover that assessing FMV is part and parcel of these determinations. In other words, the two processes could not and should not be separated.

Accuracy of the Appraised Values

The final evaluation issue to be tackled concerns the extent to which the program has resulted in reasonable appraisal values being accepted for tax exemptions. This issue is an important one. The program logic, the experience in other jurisdictions and the findings of the client satisfaction survey, all suggest that overvaluation is likely.

assuming that other comparable bodies of expertise could be located and persuaded to participate.

The Art Advisory Panel (AAP) of the United States Internal Revenue Service (IRS) is composed of 25 distinguished museum directors and curators, art historians and scholars, and prominent dealer experts, who advise the IRS as to the authenticity and the fair market value of works of art in relation to income tax returns. The panel includes three sub-panels: painting and sculpture, Far Eastern and Asian art, and primitive and pre-Columbian art. The secretariat which supports the Panel handles all decorative art. These sub-panels generally meet two times a year to evaluate works in the area of specialisation.

For the purposes of this study, slides and background material on 77 pieces of "international reputation" donated to 13 Canadian collecting institutions were sent to the IRS. These items had been selected by the institutions from objects donated to the institution with the assistance of the program. Curators were asked to select articles with a market beyond the Canadian borders. The articles selected therefore are not representative of the universe of certified objects or collections. The selection is not a random sample, but a purposive selection of items within four categories which correspond to the areas of expertise of the AAP: paintings and sculpture; Far Eastern and Asian art; primitive and pre-Columbian art; and decorative art.

Prior to meeting, IRS staff art appraisers sent photographic and written materials supplied by the institution to the panellists, as well as the results of IRS staff authentication and market research (e.g., sales data for similar objects by the same artist). The documentation was considered by the respective sub-panels (the decorative arts materials were reviewed by a staff appraiser who specialises in this area). The rationale for accepting or rejecting an appraised value was provided for each of the 77 items reviewed.

It is important to stress that the findings of the review cannot be extrapolated to the universe of all objects donated to collections under the *aegis* of the program. This was not the intention. Rather the purpose was to determine if overvaluation was a problem within four categories of donations. The process of selecting the items does not therefore allow the findings of the comparative analysis to be applied to all other objects acquired with the assistance of the program. The findings only pertain to the subset of items examined.

Despite this limitation on the generalisability of the findings, the quality of the data appears to be very high. This conclusion is based on the blue ribbon composition of the panel and the careful documentation of the rationale for each decision. Prior sales for similar pieces by the same artist were used as one basis for decisions; in addition there was a careful assessment of the condition, provenance, significance, etc. of the piece in question.

Several caveats should be noted. First, the panellists were not able to examine the piece itself (slides were prepared for their use). Secondly, they might have anticipated overvaluation based on their prior experience with contribution claims, and thus might have been predisposed to greater conservatism in their estimates of the

Consider first the logic of this component. The donor is encouraged to make a donation by a tax exemption equal to the appraised value of the object. He or she will therefore be interested in receiving as high an appraisal as possible. The appraiser could also have the same bias if his or her fee is a percentage of the value or if the appraiser is connected to the dealer selling the piece to the collector. The collecting institution is interested in getting the donation, but does not incur a financial cost for its acquisition. The institution is therefore unlikely to put downward pressure on the appraised value.

There is little to counter this upward pressure on appraisal values. The taxpayer ultimately bears the cost in the form of foregone tax revenues, yet there is no formal mechanism to review the values submitted. Two appraisals must be conducted at arm's length, however, in the previous section, it was noted that a substantial minority of the people interviewed for this study believe that appraisals are not always conducted at arm's length. Respondents pointed to the small size of the appraiser community, its interconnected nature, and the fee structure for appraisals as problems encountered. Setting a fair market value can also be complicated by the lack of expertise in Canada in appraising particular types of objects and the absence of a real market for certain types of objects with limited (domestic) appeal. The values assigned are somewhat arbitrary because there is a lack of relevant sales history. These factors will compound the tendency towards overvaluation which can be expected on the basis of the program structure alone.

The experience in other jurisdictions with respect to donations of art also suggests that the accuracy of appraisal values should be an evaluation issue. Overvaluations of donated art work (for income tax purposes) are common. According to the U.S. Internal Revenue Service office charged with assessing the accuracy of art contributions, roughly two thirds of the appraisal values submitted by taxpayers were rejected (the vast majority as being too high), and the recommended adjustments amounted to over 50 per cent of the value of the overvalued items.²¹

For these reasons, considerable effort was made to address this issue. In an effort to assess the validity of appraised values set for properties which were granted certification, a comparative fair market value study was launched with the aid of the U.S. Internal Revenue Service Art Advisory Panel. The purpose of the study was to determine if systematic overvaluation was occurring in the categories of art objects for which we could obtain independent valuations. The Arts Advisory Panel provided this independent assessment of the value of a selection of donated items in four categories at the relevant date of valuation. The two sets of appraisals were then compared. Since the appraisal process is very subjective, it would have been preferable to have repeated this independent assessment process with the assistance of other panels. This approach, however, would be very cumbersome and expensive,

²¹ According to the 1986 Annual Summary Report for the meetings of the Art Advisory Panel of the Commissioner of the Internal Revenue Service, the Panel recommended acceptance of 35 per cent of the appraisals reviewed, adjustments to 60 per cent and further study of five per cent. On the adjusted items, the Panel recommended a 54 per cent reduction on the overvalued items in charitable contribution claims.

As these figures reveal, the difference in the two valuations is most pronounced for paintings and sculpture, followed by Far Eastern and Asian art. For the former, the AAP assessed value is one third of that accepted for certification under the Movable Cultural Property Program. The discrepancy is all the more alarming because fine art objects are the most common form of donation. A brief review of the annual reports for the program revealed that fine art objects comprised 59 per cent of all applications for certification between 1980/81 and 1986/87.

EXHIBIT 8. Comparison of Appraised Values

Category	MCP Appraised Value	IRS Appraised Value	IRS as % of MCP
Painting and sculpture	\$ 4,134,200	\$ 1,346,200	32.6 %
Primitive and pre-Columbian	165,300	101,900	61.6 %
Far Eastern and Asian	2,776,650	1,336,750	48.1 %
Decorative arts	380,568	284,962	74.9 %

Summary

A significant minority of program clients consider that the program has increased purchase prices in the market-place. This may be the inevitable result of the government demonstrating an interest in cultural objects of national significance or it may be the result of institutions willing to pay higher prices because their funds can now leverage government monies. While there is no independent objective evidence of a program impact on prices, it appears likely that this impact would be slight. One could also argue that an increase would be an unavoidable consequence of federal interest in acquiring culturally significant pieces.

The study also found that while collecting institutions agree that appraisals should be conducted at "arm's length", in practice this is difficult given the small appraisal community in Canada. Most appear to be content with the quality of appraisal services, although some perceive that the degree of rigour with which they are conducted is variable. These subjective impressions are supported by the comparative analysis of appraisal values submitted under the program.

The comparative exercise conducted by the U.S. Internal Revenue Service revealed that donations are systematically overvalued, and that determining a fair market value is particularly problematic with fine art objects and Far Eastern and Asian objects.

true market value. Thirdly, it is worth noting that the CPER Board routinely questions submitted fair market values. It is up to Revenue Canada to audit these values, however, the results of this audit are not revealed to the Board or the institution which first issued the tax receipt. As the value data were provided by the recipient institutions, and not Revenue Canada, they represent the exemptions requested rather than the amounts actually allowed. As a result, the discrepancies in valuations will be inflated. On the other hand, Revenue Canada defines fair market value as the "highest price available estimated in terms of money which a willing seller may obtain from a willing, knowledgeable purchaser acting at arm's length". This would imply that the highest of the appraised values would be used as the fair market value. In contrast, the American comparison used the average of the appraised values submitted as the accepted fair market value. This will underestimate any discrepancies.

The results of the comparative analysis showed that a substantial proportion of the items reviewed are overvalued. This is particularly problematic with fine art objects (63 per cent were overvalued), followed by decorative art objects (58 per cent were overvalued). The detailed findings (Exhibit 7 below) also show that undervaluation of Far Eastern and Asian pieces may be occurring in a substantial minority of cases (one in four).

EXHIBIT 7. Appraisal Problem Areas

Category	Percentage overvalued	Percentage undervalued	Percentage accepted	Number of items
Painting and sculpture	62.5	4.2	33.3	24
Primitive and pre-Columbian	41.2	11.8	47.1	17
Far Eastern and Asian	54.2	25.0	20.8	24
Decorative arts	58.3	0	41.7	12

As a result of their review, the Panel also found that the total fair market value for the 77 items examined on their respective valuation dates was \$3.070 million (U.S.) for the items submitted. In contrast, the appraised value accepted for certification was \$7.457 million (U.S.), almost two and a half times higher. The variance between the two appraisal figures fluctuated among the different categories of items, as can be seen from Exhibit 8 below.

The findings of this independent review are bolstered by the findings of the survey of collecting institutions: respondents cited the factors which can lead to non-arm's length and overly generous appraisals. These findings are consistent with the U.S. experience and with expectations based on the program logic. The current arrangement between the department, Board and Revenue Canada is clearly inadequate to prevent overvaluations. Closer scrutiny is required of the appraised values claimed for objects submitted for the tax exemptions under the MCP certification component.

This problem should be resolved by senior officials of the department, the Board and Revenue Canada. The Board has the expertise (or access to it) to review the submitted fair market values, while Revenue Canada has the legal responsibility for these amounts. The Board restricts itself to commenting on values, but there is no system for ensuring that appraised values are reasonable.

The significance and importance criteria used to judge cultural property were, by and large, considered appropriate and consistently applied. Most collecting institutions surveyed also consider their interpretation to be sensitive to regional concerns, however a substantial minority would like to see the Act altered to specifically include local and regional importance as a facet of national significance. Reference to the concept of "best examples" of cultural property was considered inappropriate and inconsistent with existing significance criteria.

2. Public Awareness of the Program

Public awareness of the program's benefits and controls is suspected to be very low, although this cannot be demonstrated to have lead to fewer donations and losses of cultural property through export. The donor population is likely well informed about the certification component although improvements in publicity efforts would be welcomed by the museums and archival communities. Dealers and other exporters are likely aware of the export control system judging by the program's success in halting the export of significant artifacts. Future evaluations should further explore these topics by considering to what extent the relevant donor and exporter populations are aware of the program.

3. Market Values for Cultural Property

Although it is difficult to make conclusive statements about the effect of the grants on market values, the majority of collecting institutions believe the effect to be non-existent or slight.

While it is agreed that maintaining an "arm's length" relationship when arranging for appraisals is important, it is in practice very difficult given the small appraiser community in Canada. The degree of rigour with which appraisals are conducted and reviewed appears to be variable. No mechanism exists to determine the validity of the fair market values set for donations certified under the program. The evidence suggests that overvaluation is a problem. This conclusion is based on multiple lines of evidence, including an independent review of submitted appraisal values, subjective data provided by representatives of collecting institutions, a review of the program logic, and the experience with a similar tax incentive in the United States. Changes are required to the current arrangements for assessing and accepting appraisal values.

V. CONCLUSIONS

This evaluation study has addressed the rationale, objectives achievement and impacts and effects of the Movable Cultural Property Program. While the rationale for this program is still sound, and it does achieve its main objective, there are a number of areas which could function more smoothly. The conclusions which follow are based on the findings reported in Chapter IV and are intended to serve as a contribution to the program's policy review and fine-tuning.

A. Program Rationale

The rationale of this program, to retain significant cultural property in Canada, continues to be relevant. The need for it still exists, and both the resources and mechanisms required to fulfil the rationale are available to the government.

B. Objectives Achievement

The program was found to be successful in assisting in the retention of significant cultural property. The export control system and grants were considered to have halted the loss of significant cultural properties to foreign markets. Most respondents were unaware of any losses of significant cultural property since the establishment of the program in 1977. Grants were also frequently used to repatriate important pieces from abroad. The tax certification process was also considered to have lead to significant increases in the number and value of donations to public institutions. Judging from the frequent and varied use of the cultural properties acquired through the program, the objects are of significant interest.

There is also a widespread belief that the export control system could be manipulated or abused, although it is not considered to happen with any frequency.

C. Other Impacts and Effects

1. Client Satisfaction with the Program

A high degree of satisfaction was reported with regard to the operations of the Board and program staff in terms of professionalism and quality of service. Information requirements for submissions to the program were considered adequate although some applicants believe additional information would be required for informed decisions.

Most collecting institutions are content with the speed of processing of the grant applications. There was general support for the export permit system, even though the application process can be seen as slow and is often seen as cumbersome. A significant minority of expert examiners wish for more information to be supplied by applicants, although most applicants feel that the amount demanded of them is appropriate.

There is some confusion about the degree of flexibility with regard to contribution amounts for cultural property grants. Some institutions believe that there is a minimum 30 per cent contribution rate and this belief may inhibit participation in the program. The contribution requirement itself may also inhibit the participation of smaller or less well endowed institutions, however we cannot demonstrate that this has had any negative repercussions. In fact, this aspect of the program is strongly supported by collecting institutions and should be maintained as it likely helps ensure that prices paid are reasonable and that the objects acquired will be put to good use by the institutions.

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APPENDIX A
ACKNOWLEDGEMENTS

ACKNOWLEDGEMENTS

Many individuals and the institutions they represent have contributed to the successful completion of this evaluation study. These include the representatives of the cultural institutions, permit officers, expert examiners and dealers who graciously agreed to be interviewed and provided us with a wealth of knowledge about the program's delivery and impacts.

Karen Carolan and the staff of the U.S. Internal Revenue Service's Art Advisory Panel who took time from their busy schedule to review cultural property files for a comparative analysis of fair market values submitted for certification.

The staff of the Movable Cultural Property program, who were always willing to provide invaluable information and advice on the program's goals and operations and on the nature of its operating environment.

APPENDIX B

REGULATORY EVALUATION ISSUES

REGULATORY EVALUATION ISSUES

In order to indicate how well existing regulatory programs stack up against the guiding principles of the new federal Regulatory Policy, the Office of the Comptroller General and Regulatory Affairs Secretariat developed a list of seven issues to be addressed in evaluations of regulatory programs. Although this framework was developed after the evaluation of the Movable Cultural Properties (MCP) Program was underway, our study addresses the majority of the proposed questions. Key study findings with respect to questions in each of these issue areas are presented below. This summary focuses on the regulatory aspects of the program (the export controls). The program also includes a grants component, and designation and certification activities. As this evaluation was not designed to sharply differentiate between the impacts of the export controls and the grants component, the findings presented here are not strictly limited to the regulatory aspects of the program.

I. WHAT IS THE ECONOMIC OR SOCIAL PROBLEM THAT THE REGULATORY PROGRAM IS INTENDED TO ADDRESS? DOES THE PROBLEM STILL EXIST AND, IF SO, TO WHAT EXTENT? WHAT WOULD HAVE TO HAPPEN FOR THE PROGRAM TO BE DEEMED A SUCCESS?

The program was introduced in order to stop the loss of objects deemed of great significance to the Canadian cultural heritage. Many important artifacts had been exported, in some cases leaving no equally significant examples in Canada. The loss was attributed to the lack of export controls on significant cultural artifacts, and the lack of resources in Canadian collecting institutions to purchase these objects when their export is threatened or to repatriate these artifacts when they are put up for sale abroad.

These problems still exist. Many of Canadian fine art and ethnographic artifacts have a strong international market appeal, and thus the continuation of some form of export control is necessary. As long as the export control system is maintained, and the acquisition budgets of collecting institutions are limited, it will be continue to be necessary to maintain grant assistance to help designated Canadian institutions in coming up with the funds to purchase the objects at a fair market price. These constraints on acquisitions by collecting institutions also demand the continuation of financial assistance for the repatriation of artifacts. As well, under the UNESCO Convention, signed by Canada in 1970, we are obliged to have a domestic program to protect indigenous cultural property.

Given this interpretation of the problems that the program was introduced to address, the program would be deemed a success if it prevented any further loss of nationally significant cultural property and allowed the purchase of significant artifacts threatened with export or the repatriation of important artifacts which had previously left the country.

Program activities also include the designation of institutions and the certification of objects for tax advantage. Designation is a means of ensuring that tax certificates and grants are only issued to publicly owned institutions with the required curatorial capability. Under the Income Tax Act, tax advantages are available to encourage Canadian residents or corporations to donate or sell significant objects to public institutions in Canada. The Cultural Property Export Review Board reviews the applications for these advantages in order to certify that the objects or collections are of "outstanding significance" and "national importance". The Board may also comment on the fair market value estimates submitted, although legal responsibility for accepting these is lodged with Revenue Canada.

Other measures of program success could therefore include the acquisition of significant properties as a result of the tax exemptions, and access by the public or the museum community to acquired properties.

II. HOW MUCH AMELIORATION OF THE PROBLEM HAS THE REGULATORY PROGRAM ACCOMPLISHED? WHAT AND HOW MUCH WOULD SOCIETY LOSE IF THE FEDERAL GOVERNMENT ELIMINATED ITS PROGRAM?

In the opinion of the majority of representatives of designated collecting institutions surveyed, the program has been successful in preventing the loss of significant cultural property through export and has aided in the repatriation of significant cultural property offered for sale abroad.

Representatives of collecting institutions also believe that the tax incentives have been successful in encouraging donations of cultural property to Canadian museums and galleries.

Data collected on the uses made of objects acquired with program assistance supported these perceptual findings. These showed that the artifacts acquired with grant assistance or under the certification component were of significant interest to the public and museum community. The majority had been catalogued, exhibited and studied. Time series information supplied by collecting institutions also indicated that the number and value of donations made to these institutions had increased after the introduction of the program, and we argued that it was reasonable to attribute this increase to the program.

Our review of the program rationale and our findings with respect to program effectiveness lead us to the conclusion that the program should be continued. Its elimination would mean the loss of significant examples of Canada's cultural heritage to international markets, the inability to reverse earlier losses, and the reduction in the number and value of donations to public collections. The development of public collections would be retarded and public access to some of the finest examples of the Canadian cultural and natural heritage constrained.

III. HOW MUCH COST, AND IN WHAT FORMS, HAS THE PROGRAM IMPOSED OVER THE REVIEW PERIOD UPON SOCIETY, THE PRIVATE SECTOR AND THE GOVERNMENT?

The total cost of the program to the government between 1977-78 and 1986-87 has been some \$200 million. Over this nine year period, the program distributed some \$9.5 million in grants (calculated in current dollars). Staff and operating costs are currently \$325,000 per annum. The tax certificate component of the program resulted in forgone revenues over the nine years in the review period of \$ 93.1 million (again in current dollars and assuming a 50 per cent tax bracket).

The program also imposes costs on exporters who wish to export objects subject to export control. These costs primarily take the form of time and paperwork. The exporter must first wait for the documentation for the object to be examined to determine if an item meets the significance and importance criteria. If the criteria are deemed to have been met and the export permit is refused, the exporter may appeal the decision. The appeal takes time and the applicant must marshal written arguments for export. Preparing these arguments will impose a cost on appellants. If the Board upholds the refusal of the export permit, the exporter must wait for a two to six month period before he or she can sell the item to a designated institution within Canada or proceed with the original plans for export.

Other program components also impose a cost on applicants. Institutions applying for grants must demonstrate the significance and importance of the object or collection which they wish to purchase, and must usually contribute to the purchase price. This contribution rate is usually 30 per cent of the price of the object or collection. Thus, if the program has distributed \$9.5 in grants, collecting institutions have contributed roughly \$4.1 million towards the purchase of cultural property worth \$13.6 million.

Institutions are expected to publicise the certification component and to prepare the supporting materials. This usually involves the examination of the object or collection by an "arm's length" appraiser to describe the significance and provenance, and to determine a fair market value. These appraisals cost several hundred dollars on average and are generally borne by the recipient institution. If we assume the average cost for an appraisal over the nine month review period to have been \$500, the total cost for the 2129 donations would have been \$1.1 million. No estimate of the cost of publicising the program by institutional staff was possible.

IV. DO THE BENEFITS ACHIEVED OUTWEIGH THE COSTS OF THE PROGRAM? IF NOT, WHY IS THIS SO? TO WHAT EXTENT WOULD MORE RESOURCES IMPROVE THE PROGRAM'S PERFORMANCE ENOUGH TO MAKE IT COST-EFFECTIVE?

We believe that the benefits of the program outweigh the costs involved, although it was not possible to quantify all the program costs or benefits. For example, although the major cost of the program takes the form of forgone tax revenues, one cannot simply assume that these revenues would have been collected by the government in the absence of the program. The removal of one set of tax advantages could result in the increased use of other shelters. On the other side of the ledger, it is extremely difficult to impute a value to increased public access to the Canadian cultural heritage.

Our conclusion as to the benefit-cost balance is based on the expressed opinions of program beneficiaries. Collecting institutions are the direct beneficiaries of the program as it expands their collections through donations and through financial assistance for purchases. Representatives of collecting institutions eligible for the program benefits are strongly in favour of the various program components (export controls, grants, and certification). The majority of institutions and dealers who have applied for an export permit in recent years also approve of the program, despite any costs it may impose on them.

Recent public surveys also suggest that the ultimate beneficiary, the Canadian public, perceives a favourable benefit-cost ratio. The evidence for this is indirect, and it takes the form of high levels of public support for government financial assistance to museums and art galleries. While not questioned directly about this program, the majority of the public typically favour financial assistance to heritage institutions. In fact, heritage institutions tend to be preferred over individual artists, performing arts organisations and cultural industries.¹

Our study findings do not demonstrate any need to augment resources in order to improve cost-effectiveness. Additional funds could be used to increase the grants budget, or expand the activities or resources of the Board or the secretariat. The level of the current grants budget would appear to be adequate since it is not always spent every year, yet the program has succeeded in achieving its objectives. On the other hand, the annual lapsing of unspent funds can prevent the program from allowing the purchase of any "blockbuster" pieces which are threatened with export or are put up for sale abroad, unless funds can be found from another source.

Additional funds, if used for program delivery, might speed up the application review process, but we have no evidence to suggest that waiting times are inappropriate or that the program would become more effective with a shorter turnaround time. The majority of program users we surveyed were very satisfied with program delivery. The study also indicated that some appraisal values submitted under the certification component are overvalued. We recommended that some mechanism be developed to review these values, and suggested more front-end investigation of submitted values. Responsibility for accepting appraisal values rests with Revenue Canada. If the department is required to assume responsibilities in this area, more resources would be required to expand the Board or the expertise available to it, and to undertake such tasks as building a data base of auction or sales prices and reviewing submitted values.

This study was not designed to answer the question of to what extent the population of potential exporters is aware of the export control system. This has been recommended as an issue in any subsequent evaluation. If program publicity efforts are found to be inadequate, additional resources may be required for this purpose.

V. WHY IS THE FEDERAL REGULATION STILL THE BEST WAY FOR THE GOVERNMENT TO DEAL WITH THE PROBLEM BEING ADDRESSED IN COMPARISON WITH OTHER AVAILABLE INSTRUMENTS? WHAT ALTERNATIVES TO REGULATION ARE THERE?

Federal regulation in the form of controls on the export of significant Canadian cultural artifacts is the most obvious way to deal with the problem of these being lost to Canadians. It also appears to be the best way of providing a breathing space to allow Canadian

¹ These were the results of a 1986 national public survey reported by Ekos Research Associates in "Arts in Search of an Audience: Linking Stages and Publics" (the final report on the analysis of the integrated CIPIC database), prepared for the Department of Communications, September 1986, pp. 77-79.

institutions to determine if they can purchase the artifact at a fair market value. Export controls are also necessary if Canada is to respect the demands placed on signatories of the UNESCO Convention.

Given these considerations, alternatives to regulation were not examined in this study.

VI. IS THE PROGRAM EQUITABLE IN ITS BURDENS -- UPON LARGE AND SMALL REGULATEES, AND UPON REGULATEES LOCATED IN DIFFERENT REGIONS? IS IT PERCEIVED AS EQUITABLE AND FAIR BY REGULATEES?

The majority of institutions and individuals who have applied for an export permit over the past few years approve of the current export control system because it protects the Canadian patrimony without infringing on the right to dispose of personal property. At the same time, one third of institutional applicants and half of individual exporters consider the application process to be cumbersome, causing delays for sellers and dealers, or involving an excessive amount of paperwork.

While the majority of regulatees perceive the regulatory aspect of the program as fair, the data suggest that the burdens it imposes on regulatees may vary with the size and resources of the regulatee. Institutions are less likely than individual dealers to find the application as cumbersome. These latter complained primarily of the time involved in the process, rather than of any financial loss occasioned by the operation of the program. There are too few cases to warrant any attempt to analyse these perceptual data by region.

We have no objective measures of the cost of the regulations to institutions or individuals, nor any ability to model how these might vary according to the characteristics of the exporter. Our findings as to the distribution of the regulatory burden are therefore suggestive rather than confirmatory.

VII. IS THE PROGRAM WELL DESIGNED TO ADDRESS THE CURRENT PROBLEM? WHAT IS THE DEGREE OF REGULATEE COMPLIANCE WITH ITS REQUIREMENTS? IS COST RECOVERY PRACTISED WHEREVER APPROPRIATE? TO WHAT EXTENT IS SELF-REGULATION FEASIBLE? ARE ANY OF THE PROGRAM'S ACTIVITIES SUITABLE FOR PRIVATIZATION?

We believe the program to be well suited to tackle the problem it was designed to address. Intended program outcomes are plausible results issuing from program activities, and activities logically derive from program objectives. The program is effective in achieving its objectives and is perceived as essential, well designed and competently delivered by program users and regulatees.

The degree of compliance with export restrictions cannot be determined with any certainty with the data available to us. Representatives of the collecting institutions surveyed were unable to name any important objects or collections that had escaped the export control

system and migrated abroad, which suggests that compliance is satisfactory. On the other hand, we recommend that the issue of awareness of the export control system among potential exporters of cultural artifacts be considered in any subsequent evaluation of this program. We also recommend that the program consider taking steps to plug the loopholes which offer the potential to evade or manipulate the control system.

Cost recovery, self-regulation and privatization were not examined in this study. These issues had been considered by the (Nielsen) Task Force on Program Review, and their conclusion was for no change to the program. These options do not appear to be appropriate or would not be cost-effective with respect to the export control system. The administrative expenses of charging a fee for an export permit, for example, would likely exceed the revenues from the roughly 200 applications each year. Greater self-regulation might also result in the loss of significant artifacts. Privatization might lead to higher program costs, if the modest honoraria awarded to external experts are replaced with more expensive daily contracts.

APPENDIX C

CLIENT SATISFACTION AND ARTIFACT USE LIST

CLIENT SATISFACTION AND ARTIFACT USE LIST

Institutions included in Client Satisfaction Survey

Artifacts examined for Artifact Use Study

BRITISH COLUMBIA

Vancouver

Vancouver Art Gallery
750 Hornby Street
Vancouver V6Z 2H7
604-682-4668
Interview: Willard Holmes,
Director

Certification:

- o Painting by David Teniers
(80-565)
- o Assemblage by Robert
Rauchenberg (80-581)
- o Painting by Goodridge
Roberts (84-152)

University of British Columbia
Museum of Anthropology
6393 North West Maine Drive
Vancouver V6T 1W5
604-228-5087
Interview: Michael Ames,
Director and Audrey Shane

Denied:

- o Bella Bella painted
chest c. 1840 (254)

Certification:

- o Bird rattle donated by
Alan Sawyer (82-581)

Vancouver Museum
1100 Chestnut Street
Vancouver V6J 3J9
604-736-4431
Interview: Robert Watt,
Director

Grants:

- o Captain George Vancouver's
chronometer (124)
- o Haida basketing hat (140)

UBC Library Special Collections
1956 Main Mall
University of British Columbia
604-228-4879
Interview: Ann Yandle, Head
of Division

Grants:

- o Sketchbook by H. Bullock
Webster (132)
- o Malcolm Lowry Manuscript
Collection (209)

Certification:

- o Collection of fire
insurance plans (82-562)
- o Seaman Morley Scott papers
(83-289)
- o Snowdon Dun Scott papers
(83-366)

Institution

BRITISH COLUMBIA

Victoria

Art Gallery of Greater Victoria
1040 Moss Street
Victoria, B.C.
V8V 4P1
604-384-4101
Interview: Patricia Bovey, Director

British Columbia Provincial Museum
675 Belleville Street
Victoria, B.C.
V8V 1 X4
604-387-2457
Interview: Peter McNair

Provincial Archives of British Columbia
Parliament Buildings
Victoria, B.C.
V8V 1X4
604-387-5885
Interview: John Bovey, Provincial
Archivist

Campbell River

Campbell River Museum
1235 Island Hwy
Campbell River, B.C.
V9W 2C7
604-287-3103
Interview: Jay Stewart, Director

Artifact

Certification:

- Pair of silk tapestry "kesi"
or "K'o-SSu", 17th or 18th
century Chinese (78-47)
- Six Indian miniature
paintings (80-490)
- 1 Japanese Noh Theatre mask
(81-114)

Denied:

- Bella Bella portrait mask
with articulated jaw (224)
- 1 Salish horn rattle (115)
- 1 Bella Bella Tsonoqua mask
(2)
- 1 Bella Bella face mask (2)

Certification:

- Painting by Tony Hunt and 1
painting by Roy Henry
Vickers (83-6)

Grant:

- Wooden carved & painted
(Nootkan) Westcoast mask
(194)

Institutions

Cape Mudge (Quadra Island)

Kwagiulth Museum

P.O. Box 8

Quathiaski Cove, B.C.

VOP 1NO

604-285-3733

Interview: Estelle Inman, Executive
Director

Artifacts

Denied:

° 2 ceremonial Kwagiulth masks
(190)

Could not do interview due to
a lack of familiarity with
program - did conduct artifact
use study.

Institutions

ALBERTA

Edmonton

Edmonton Art Gallery
2 Sir Winston Churchill Square
Edmonton, Alberta
T5J 2G1
(403) 422-6223

Interview: Terry Fenton, Director

University of Alberta
Special Collections
Bruce Peel Special Collections Library
South Rutherford Library
Edmonton, Alberta
T6G 2J8
(403) 432-5998

Interview: John W. Charles, Librarian

Calgary

Glenbow Museum
130-9th Avenue S.E.
Calgary, Alberta
T2G 0P3
(403) 264-8300

Interview: Duncan Cameron, Director

Artifacts

Grants

- Painting "Green Fin" by Jack Bush (36)

Certification

- 1 sculpture by Anthony Caro (82-627)
- 1 painting by James Wilson Morrice (84-12)

Grants

- A collection of Blackfoot Indian material (23)
- Ojibwa Manitokanac figure (30)
- Painting of Snahwahnekzhik or Henry Steinhauer, Chippewa Indian, by John Neagle, 1829 (38)
- Collection of photographs by Reverend Herbert Wendell Gleason (45)
- Seven objects associated with the Midewiwin Society of the Ojibwa Indians (52)
- Haida argillite flute (108)
- Northwest coast horn spoon (107)

Certification

- Painting by Norval Morriseau (82-228)

Institutions

NORTHWEST TERRITORIES

Prince of Wales Northern Heritage
Centre
Department of Culture and Communications
Government of the Northwest Territories
Yellowknife, Northwest Territories
X1A 2L9
(403) 873-7551

Interview: Barb Winter, Curator

Artifacts

Grants

- ° Series of photographs of the
Nares Expedition (128)

Certification

- ° 1 print stone used by
Juanisialu (82-546)

Institutions

Artifacts

SASKATCHEWAN

Regina

Saskatchewan Archives Board
University of Regina
Regina, Saskatchewan
S4S 0A2
(306) 787-4066

As per Trevor Powell, No one
in institution adequately
familiar with program to do
interview.

Interview: Trevor Powell, Acting
Provincial Archivist

Saskatoon

Mendel Art Gallery
950 Spadina Crescent East
Saskatoon, Saskatchewan
S7K 3L6
(306) 664-9612

In Ottawa 17 September
telephone interview.

Interview: Mathew Teitelbaum, Curator

Institutions

MANITOBA

Winnipeg

Winnipeg Art Gallery
300 Memorial Blvd.
Winnipeg, Manitoba
R3C 1V1
(204) 786-6641

Interview: Carol Beggs, Registrar

Provincial Archives of Manitoba
Manitoba Archives Building
200 Vaughan Street
Winnipeg, Manitoba
(204) 945-3971

Interview: Barry Hyman, Assistant,
Provincial Archivist

Artifacts

Carol Beggs, and a Curator,
withdrew from interview due to
lack of familiarity with
program.

Grants

- ° Three portraits of members
of the Bunn family by John
Opie (77)

Certification

- ° Collection of editorial
cartoons by Peter Kuch
(83-29)

Institutions

ONTARIO

Ottawa

National Gallery of Canada
Elgin & Slater
Ottawa, Ontario

998-6929

Interview: Bryden Smith, Assistant
Director, Collections & Research
(Brian Stewart 990-0494)

National Library of Canada
Wellington Street
Ottawa, Ontario
995-3364
Interview: Claude Lemoine

Canadian Museum of Civilization
Asticou Centre, Cité des Jeunes
Hull, Quebec
994-6095
Interview: Michael Carroll, Director,
New Building Project

Artifacts

Grants:

- 4 photographs taken in Eastern Canada by Paul Strand (10)

Certification:

- Tannenbaum Collection of paintings (78-119)
- Tannenbaum Collection of bronze sculptures (78-122)
- Collection of Photographs by Harry Callahan (82-2)
- Birks collection of Indian trade silver (81-53)
- Painting by Hieronymus Bosch (83-307)

Grants:

- Rare Book by Le Clercq "Etablissement de la foy dans la Nouvelle France" (33)
- Rare Book "Les singularitez de la France Antarctique..." by André Thévet (73)

Grants:

- Set of 4 chairs with Micmac quill work (3)
- 82 Inuit carvings comprising the Welles Collection (13)
- 15 ethnographic objects from the Dufferin Collection (17)
- Plains Indian side fold dress (88)
- Metis octopus bag & knife with sheath (170)
- Collection of duck decoys (185)

Institutions

Canadian War Museum
221 Champagne Street North
Ottawa, Ontario
992-7982

Interview: R.K. (Dick) Malott

National Archives of Canada
Wellington Street
Ottawa, Ontario
992-2473

Interview: Jean-Pierre Wallot, National Archivist

Special Appraiser's Interview

National Archival Appraisal Board
P.O. Box 2240
Ottawa, Ontario
K1P 5W4
996-6578

Interview: Ian McClymont, Chairman

Artifacts

Grants:

- Decorations, medals and documents of the late Air Vice Marshall R.B. Mulock (39)

Certification:

- 2 cannons (79-228)
- Thelma McLeod set of decorations and service medals (80-560)
- David Ross Collection of military artifacts (82-45)

Denied:

- Atlas by Ptolemaei (66)
- Atlas by Ortelio (66)

Grants:

- Dufferin Collection of Illuminated Addresses (21)
- Lande Collection of manuscripts and documents (31)
- Album of photographic views of places in Canada 1860s-1870s (34)
- Collection of 81 early Canadian drawings and paintings (106)

Certifications:

- Foster Collection of recordings and scripts (79-202)
- John & Joseph Power Collection of architectural plans (82-253)

Institutions

ONTARIO

Toronto

Art Gallery of Ontario
317 Dundas Street West
Toronto, Ontario
M5T 1G4
(416) 977-0414

Interview: Doug Todgham, Head of
Development

Canadian Museum of Carpets and Textiles
585 Bloor Street West
Toronto, Ontario
M6G 1K5
(416) 588-3292

Interview: Max Allen, Curator

Special Appraiser's Interview

Professional Art Dealers Association of
Canada
296 Richmond Street West
Suite 305, Toronto, Ontario
M5V 1X2
(416) 979-1276

Interview: Edie Yeomans, Executive
Administrator

Artifacts

Grants

- Painting by Paul Peel (70)
- 6 Watercolours by George
Heriot "Village of Chippewa
Near the Falls of Niagara"
(200)

Certification

- Portfolio of 19 dry point
etchings by Max Beckman
"Gesichter" (79-227)
- Painting by Helen
Frankenthaler (79-348)
- Three portraits of Karen
Kain by Andy Warhol
(82-243)
- 4 paintings donated by
Roger Davidson (83-38)

Institutions

Royal Ontario Museum
100 Queen's Park
Toronto, Ontario
M5S 2C6
(416) 586-5549

Interview: David Barr, Associate
Director, Curatorial

* Data for artifact use study not
available in time for inclusion in
analysis.

University of Toronto Archives
Thomas Fisher Library
120 St. George Street
Toronto, Ontario
M5S 1A5
(416) 978-6107

Interview: Richard Landon, Head, Rare
Books

Archives of Ontario
c/o Ministry of Citizenship and Culture
77 Grenville Street
Queen's Park, Toronto
Ontario, M7A 2R9
(416) 965-5317

Interview: Ian Wilson, Provincial
Archivist

Artifacts

Denied

- 5 pieces Charles Rennie
Mackintosh furniture (208)
- 1 Arbalette commode, 18th
century Québec (60)

Grants

- 70 specimens of the
trilobite Paradoxides
excavated at Manuels,
Newfoundland (92)
- 9 portraits of Canadian 19th
century sailing vessels
(104)
- 2 portraits of the Jarvis
family (120)

Certification

- Collection of Mediterranean
textiles (78-106)
- 2 paintings by Cornelius
Krieghoff "Women Going to
market" and "Habitant or
Tinware Peddler" (78-32)
- 2 Russian Easter Eggs
(79-323)

Certification

- Ardagh Family Papers
(83-317)
- William Lyon Mackenzie
Correspondence (83-320)

Institutions

QUEBEC

Montreal

Montreal Museum of Fine Arts
3400 Avenue du Musée (side entrance)
Montréal, Québec
H3G 1K3
(514) 285-1600

Interview: Janet Brooke, Curator

McCord Museum
690 ouest, rue Sherbrooke
Montréal, Québec
H3A 1E9
(514) 398-7100

Interview: Conrad Graham, Registrar

Artifacts

Denied

- "Mrs Sandys" Oil on canvas, W. Hogarth (153)
- "Jeune Fille au Chapeau" oil on canvas Pierre Auguste Renoir (212)

Certification

- Painting by Paul Emile Borduas "Expansion Rayonnante" (79-176)
- Painting by Antoine Plamondon (80-420)
- Painting by Alfred Sisley (83-81)
- 1 Painting by François de Troy (82-388)

Grants

- Portrait of George Townshend (53)
- Painting by William F. Wilson (69)

Certification

- De Volpi collection (83-424/425)

Institutions

QUEBEC

Québec

Archives nationales du Québec
1210, avenue du Séminaire
C.P. 10450
Sainte-Foy, Québec
G1V 4N1
(418) 644-4822

Interview: Jean-Claude Hébert,
Archiviste.

Musée du Québec
Parc des Champs de Bataille
1, rue Wolfe/Montcalm
Montréal, Québec
G1R 5H3
(418) 643-2150

Interview: Yvon Millard, Conservateur,
Archives

Artifacts

As per Jean-Claude Hébert, no
one in institution adequately
familiar with program to do
interview.

Grants

- Watercolour "View of the
Falls at Montmorency"
attributed to Saint-Mémin
(101)
- Collection of eskimo prints
(105)
- Painting by Cornelius
Krieghoff "Québec vu des
hauteurs de Lévis" (214)

Certification

- Painting by Antoine
Plamondon (80-437)
- Fortier collection of
pottery (80-457)
- Painting by Joseph Franchère
(84-20)

Institutions

NEW BRUNSWICK

Saint John

New Brunswick Museum
277 Douglas Avenue
Saint John, New Brunswick
E2K 1E5
(506) 658-1842

Interview: Dr. Alan McNairn, Director

Fredericton

Beaverbrook Art Gallery
P.O. Box 605
703 Queen Street
Fredericton, New Brunswick
E3B 5A6
(506) 458-8545/8546

Interview: Ian Lumsden, Director

Provincial Archives of New Brunswick
P.O. Box 6000
Bonar Law-Bennett Building
University of New Brunswick Campus
Fredericton, New Brunswick
E3B 5H1
(506) 453-2637

Interview: Burton Glendenning,
Co-ordinator, Historical Division

Artifacts

in Ottawa 26 August telephone
interview

Grants

- ° Painting "The Harvest Queen"
by W.H. Yorke (54)
- ° Painting "Iroquois Indian
Wigwam at the Portage..." by
Alexander Davidson (80)
- ° Painting "Moose Hunters'
Camp, Nova Scotia" by Albert
Bierstadt (112)
- ° Painting by J.E. H.
MacDonald "Clearing after
Rain, Maganatawan River,
Ontario" (215)

Certification

- ° 1 print by Walter Phillips
(82-44)

Declined interview due to lack
of familiarity and use.

Institutions

NOVA SCOTIA

Halifax

Art Gallery of Nova Scotia
P.O. Box 2262
6152 Coburg Road
Halifax, Nova Scotia
B3J 3C8
(902) 424-7542

Interview: Bernard Riordon, Director

Nova Scotia Museum
1747 Summer Street
Halifax, Nova Scotia
B3H 3A6
(902) 429-4610

Interview: Marie Elwood, Chief Curator
of History

Dalhousie University Archives
Killam Memorial Library
Dalhousie University
Halifax, Nova Scotia
B3H 4H8
(902) 424-6490

Interview: Charles Armour, Archivist
Karen Smith, Library

Artifacts

Grants

- ° 2 sketch books "Sketches in Nova Scotia 1817" and "Sketches in the Canadas, 1821" by John Elliott Woolford (11)
- ° Portrait of the Honourable Michael Franklin (150)

Certification

- ° Collection of 159 pieces of Nova Scotia Glass (82-397)

Denied

- ° Kipling collection (155)

Grants

- ° Manuscript Cartographic Journal of Canada 1684 (37)

Certification

- ° de Volpi collection of 444 engravings, lithographs and prints (79-198)

Institutions

PRINCE EDWARD ISLAND

Charlottetown

Confederation Centre Art Gallery and
Museum

P.O. Box 848

Confederation Centre

Charlottetown, Prince Edward Island

C1A 7L9

(902) 566-2464

Interview: David Webber, Director

Artifacts

Denied

- ° 1 wooden statue of St. Joseph
(59)

Grants

- ° Painting by Robert Harris
(50)
- ° 19th Century painting of a
ship build on P.E.I. (65)

Certification

- ° Painting by Robert Harris
(81-113)

Institutions

Artifacts

NEWFOUNDLAND

St. John's

Memorial University Art Gallery
Arts and Culture Centre
Allendale Road and Prince Philip Drive
St. John's, Newfoundland
A1C 5S7
(709) 737-8209

Interview: Patricia Grattan, Curator

Newfoundland Museum
285 Duckworth Street
St. John's, Newfoundland
A1C 1G9
(709) 576-2460

Denied

° Antique paneled settle
bench (139)

Interview: David Mills, Assistant
Director
Jane Sproull Thomson, Chief Curator of
Collections

INTERVIEW SUMMARY

	<u>Museum</u>	<u>Art Gallery</u>	<u>Archives</u>	<u>Library</u>	<u>Total</u>
BC	UBCMOA Vanc M. BCPM CAMP Riv Kwagiulth <u>5</u>	VAG Art Gallery Gr Vict <u>2</u>	BCP ARCH <u>1</u>	UBC Spec Coll <u>1</u>	9
ALTA	Glenbow <u>1</u>	Edmonton Art G. <u>1</u>		U of Alta Spec C. <u>1</u>	3
NWT	Prince OF Wales <u>1</u>				1
SASK		Mendel <u>1</u>	Sask Arch <u>1</u>		2
MAN		Winnipeg Art G. <u>1</u>	Prov. Arch. <u>1</u>		2
ONT	CMC CWM Carpets & Text. ROM <u>4</u>	NGC AGO <u>2</u>	NAC U of T Arch Arch of Ont. <u>3</u>	NLC <u>1</u>	10
QUE	McCord Musée du Qué <u>2</u>	MMFA <u>1</u>	Arch Nat. <u>1</u>		4
NB	NBM <u>1</u>	Beaverbrook <u>1</u>	Prov. Arch. <u>1</u>		3
NS	NS Museum <u>1</u>	Art Gallery of NS <u>1</u>	Public Arch of NS <u>1</u>	Dalhousie U <u>1</u>	4
PEI		Conf Ctr. <u>1</u>			1
NFLD	NFLD Museum <u>1</u>	Memorial <u>1</u>			2
Total	16	11	8	4	41

APPENDIX D

ARTIFACT USE STUDY FORM

ARTIFACT USE STUDY FORM

LOCATION:

OBJECT NAME:

GROUP:

ACQUISITION DATE:

TOTAL YEARS:

ACQUISITION TYPE:

1	DENIED
2	OTHER GRANT
3	CERTIFICATION

VALUE IN YEAR OF ACQUISITION:

CURRENCY:

PUBLICATION:

TYPE:

1.	1	2	3	4	1. ACADEMIC
2.	1	2	3	4	2. TRADE
3.	1	2	3	4	3. POPULAR
4.	1	2	3	4	4. PRESS

CATALOGUING:

LOCATION:

1.	1	2	3	4	1. ON SITE
2.	1	2	3	4	2. LOCAL
3.	1	2	3	4	3. CANADA
4.	1	2	3	4	4. OTHER

CONSERVATION:

1.	1	2	3	4	1. ON SITE
2.	1	2	3	4	2. LOCAL
3.	1	2	3	4	3. CANADA
4.	1	2	3	4	4. OTHER

STUDY:

1.	1	2	3	4	1. ON SITE
2.	1	2	3	4	2. LOCAL
3.	1	2	3	4	3. CANADA
4.	1	2	3	4	4. OTHER

DISPLAY:

1.	1	2	3	4	1. ON SITE
2.	1	2	3	4	2. LOCAL
3.	1	2	3	4	3. CANADA
4.	1	2	3	4	4. OTHER

TOTAL TIMES USED:

APPENDIX E

CLIENT SATISFACTION INTERVIEW SCHEDULE

CLIENT SATISFACTION AND PROGRAM EFFECTIVENESS
MOVABLE CULTURAL PROPERTY PROGRAM
DEPARTMENT OF COMMUNICATIONS

This is a confidential INTERVIEW which seeks your views on your overall satisfaction with the Movable Cultural Property Program in respect of the program's various activities such as certifications, grants, export and import controls, fair market values, etc. It also seeks to assess the program's effectiveness.

Type: 1 Museum
2 Art Museum/
Gallery
3 Archives
4 Library

INSTITUTION NAME: _____

RESPONDENT NAME: _____

RESPONDENT TITLE: _____

I CERTIFICATION

Certifications occupy the bulk of the program's activities and we are interested in knowing what effect certification has had on collection practices.

1. Of all donations your institution receives, what is the proportion of donations for which no tax benefits are requested?

_____ percentage

2. In your opinion, what is the primary motivation for donation?

3. How much of an effect have the tax advantages provided through the Act had on:

The number of donations
you receive each year

The quality of donations
you receive each year

DECREASE	NO EFFECT	INCREASE
1	2	3
1	2	3

4. a) Have the tax advantages had any effect on the types of donations you receive?

1 Yes 2 No 3 Don't Know

Please explain: _____

- b) On what basis do you decide to submit an application for certification to the Review Board?

II FAIR MARKET VALUE

The establishment of fair market value plays an important part in the activities of the Review Board.

5. a) How much of an effect has the existence of this program had on the market place?

1 Decreased value a lot 2 Decreased value a little

3 No effect 4 Increased value a little

5 Increased value a lot

Discussion: _____

If no effect, go to 6.

- b) If there has been an effect, has the impact on fair market value been felt particularly strongly in certain areas?

1 Archaeological objects (including palaeontology, mineralogy)

3 Decorative art

4 Fine art

5 Military objects

6 Scientific objects

7 Archival/Library materials

c) Please explain: _____

6. a) Is it a good idea to require that appraisals be made at arm's length?

1 Yes 2 No 3 Don't Know

b) If no, why not? _____

c) If yes, is such a relationship in fact maintained?

1 Yes 2 No 3 Don't Know

d) If no, what impediments exist? _____

e) In your opinion, what measures could be taken to assure the objectivity and fairness of appraisals? _____

7. a) Are you familiar with the PADAC (Professional Art Dealers Association of Canada) system of appraisals?

1 Yes 2 No

If no, go to 8.

- b) If yes, what is your opinion of the PADAC appraisal system?

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

c) Why? _____

8. a) Are you familiar with the NAAB (National Archival Appraisal Board) system of appraisals?

1 Yes 2 No

If no, go to 9.

- b) If yes, what is your opinion of the NAAB system?

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

c) Why? _____

9. In your opinion, who should be responsible for obtaining appraisals?

1 Institution 2 Donor 3 Other 4 Cannot regularize

10. a) During the certification process, who do you think should be responsible for the final determination to accept or question submitted fair market values or appraisals?

1 Review Board 2 Revenue Canada

3 Other, please specify: _____

b) Why? _____

III GRANTS

As you know, the Cultural Property Program offers grants to institutions for the purchase of certain types of objects.

11. a) Have you ever applied for a cultural property grant?

1 Yes 2 No

If no, go to 14.

b) If yes, how satisfied were you with the speed of processing?

1 Very dissatisfied 2 Dissatisfied 3 Neither

4 Satisfied 5 Very satisfied

c) If dissatisfied, what were the consequences? _____

12. a) How much do you think the annual cultural property grants budget is?

\$ _____ 3 Don't Know

b) In fact, the budget is \$2.19 million. Do you think this is:

1 Not enough 2 About right 3 Too much

13. a) To be eligible for a cultural property grant, every applying institution must contribute to the total purchase price of an object. Does this rule limit your ability to use the grant fund?

1 Yes 2 No

b) Do you think it is fair or unfair to request institutions to contribute to the purchase price?

1 Unfair 2 Fair 3 Don't Know

c) Should the contribution amount remain flexible, or should a percentage be fixed?

1 Remain flexible 2 Fix percentage 3 Don't Know

IV EXPORT CONTROL

The Cultural Property Program administers the Cultural Property Export and Import Act which regulates the export of certain groups of objects.

14. a) Are you familiar with existing export controls?

1 Yes 2 No

If no, go to 21.

b) If yes, to what extent do you agree with the export controls which currently exist?

1 Totally disagree 2 Somewhat disagree 3 Neutral

4 Somewhat agree 5 Totally agree

c) Please explain: _____

15. a) How satisfied are you that the age limits guiding export controls reflect the market place?

1 Very dissatisfied 2 Dissatisfied 3 Neither
4 Satisfied 5 Very satisfied

b) Please explain: _____

c) How satisfied are you that the value limits guiding export controls reflect the market place?

1 Very dissatisfied 2 Dissatisfied 3 Neither
4 Satisfied 5 Very satisfied

d) Please explain: _____

16. Archaeological objects are the only category of object subject to control which are not subject to value limits. How appropriate would you say this differentiation is?

1 Very inappropriate 2 Inappropriate 3 Neither
4 Appropriate 5 Very appropriate

17. a) Some people think that archaeological objects should be banned from export altogether and others do not agree with a total ban. How much would you agree with a total ban?

1 Totally disagree 2 Somewhat disagree 3 Neutral
4 Somewhat agree 5 Totally agree

b) Please explain: _____

18. a) Some people perceive the export controls to be open to manipulation. How open would you say the export controls are to manipulation?

1 Not at all open 2 Somewhat open 3 Very open

If not open go to 21.

b) If open, how are they manipulated? _____

c) For what reasons are they manipulated? _____

- d) Has the manipulation been more frequent in certain areas?

1 Archaeological objects
2 Ethnographic art
3 Decorative art
4 Fine art
5 Military objects
6 Scientific objects
7 Archival/Library materials

19. What is your opinion on the proportion of manipulated export permits?

_____ Percentage _____ No opinion

20. What would you recommend as a corrective measure? _____

V REVIEW BOARD

The Review Board is the primary decision-making body for the program.

21. a) Are you familiar with the composition of the Review Board?

 1 Yes 2 No

If no, go to 22.

b) If yes, how did you become aware of the Board's membership?

 1 Annual Report 2 Word of Mouth 3 Program Staff

 4 Contact on Board 5 Other, please specify: _____

c) In your opinion, how representative is the composition of the Review Board of the varied:

Institutions	_____	<u> 1 </u> Very unrepresentative	<u> 2 </u> Unrepresentative	<u> 3 </u> Neither
Disciplines	_____			
Regions	_____	<u> 4 </u> Representative	<u> 5 </u> Very representative	
Program clients	_____			

22. a) Do you feel the information requirements for submissions to the Review Board are adequate for the Board to make proper decisions?

1 Yes 2 No 3 Don't Know

If yes, go to 23.

b) If no, what improvements should be made? _____

23. a) How would you rate the consistency of decision-making by the Review Board?

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

b) What might affect the consistency of Board decisions? _____

24. How would you rate the reasons given for the Review Board's decisions?

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

25. a) Have you ever been involved in an appeal hearing?

1 Yes 2 No

If no, go to 26.

b) If yes, how would you rate the Review Board's handling of the appeal hearing?

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

VI SERVICE AND DEFINITIONS

Now I would like to ask you a few questions about the service provided by the program.

26. How would you rate the service provided by:

a) PROGRAM STAFF in terms of:

Speed of service	<u>1</u>	Very Poor	<u>2</u>	Poor	<u>3</u>	Neither
Delivery	_____					
Clarity	_____	<u>4</u>	Good	<u>5</u>	Very Good	
Accuracy	_____					

b) and EXPORT CONTROL OFFICERS in terms of:

Speed of service	<u>1</u>	Very Poor	<u>2</u>	Poor	<u>3</u>	Neither
Delivery	_____					
Clarity	_____	<u>4</u>	Good	<u>5</u>	Very Good	
Accuracy	_____					

27. Based on your use of the program's forms, how would you rate these three forms?

a) CERTIFICATION

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

Any suggestions for improvement? _____

b) GRANT

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

Any suggestions for improvement? _____

c) EXPORT

1 Very Poor 2 Poor 3 Neither 4 Good 5 Very Good

Any suggestions for improvement? _____

The Review Board is regularly involved in determinations of significance of cultural artifacts.

The Cultural Property Export and Import Act provides the following guidelines for the determination of "significance":

- (a) Whether that object is of outstanding significance by reason of
 - (i) its close association with Canadian history or national life,
 - (ii) its aesthetic qualities, or
 - (iii) its value in the study of the arts or sciences; and
- (b) whether the object is of such a degree of national importance that its loss to Canada would significantly diminish the national heritage.

28. a) In your opinion, is the determination of "significance" as described by the Act measurable?

1 Yes 2 No 3 Don't Know 4 Maybe

b) If yes, how? _____

c) If no, why? _____

d) Is it sensitive to regional contexts?

1 Yes 2 No 3 Don't Know 4 Maybe

If yes, how? _____

e) If no, why? _____

f) Is the determination of significance applied in a consistent fashion by the Review Board?

1 Yes 2 No 3 Don't Know 4 Maybe

Discussion: _____

29. a) At present, does the determination of significance vary in different contexts such as certifications, grants and exports?

1 Yes 2 No 3 Don't Know 4 Maybe

b) Should it vary or should it be applied in the same way in each context?

1 Vary 2 Same 3 Don't Know

Discussion: _____

The stated objective of the program is to "preserve in Canada the best examples of Canada's heritage in movable cultural property".

30. a) Is the word "best" as used to describe cultural property measurable?

1 Yes 2 No 3 Don't Know 4 Maybe

b) If yes, how? _____

c) If no, why? _____

d) Is the word "best" consistent with the "significance" criteria we just discussed?

1 Yes 2 No 3 Don't Know 4 Maybe

e) If yes, how? _____

f) If no, why? _____

31. a) In general, how satisfied are you with the current application of the term significant?

1 Very dissatisfied 2 Dissatisfied 3 Neither

4 Satisfied 5 Very satisfied

If satisfied, go to 32.

If dissatisfied, what better and more accurate criteria would you propose and how do you think consensus could be reached on such criteria?

Discussion: _____

VII PUBLIC AWARENESS

32. How would you rate the public's awareness of the benefits and regulations of the program on a scale of 1 to 5?

Unaware 1 2 3 4 5 aware

5 Very aware

33. How would you rate Financial Advisors' awareness of the benefits to donors?

1 Very unaware 2 Unaware 3 Neither 4 Aware

5 Very aware

34. To your knowledge, have important collections been lost to museums (art galleries, archives, libraries) as a result of a lack of awareness?

1 Yes 2 No 3 Don't Know 4 Maybe

If no, go to 35.

If yes, can you give some examples?

_____ number ____ No

Examples: _____

35. a) How frequently has your institution informed people about tax certification through the program?

1 Regularly 2 Often 3 Seldom 4 Never

b) How frequently has your institution informed people about export regulations?

1 Regularly 2 Open 3 Seldom 4 Never

36. In your opinion, what activities would increase the public's awareness of the program?

___ public meetings

___ interest group information sessions

___ printed material

___ broadcast media

___ other, please specify

VIII CONCLUSION

37. a) In general, how would you describe the role, or roles, you perceive the program as playing in the affairs of Canadian heritage/art?

- b) Do you see an evolving role for the program in the future, a more important or less important role? Please explain.

38. Does the program participate with museums in the "creation" of objects of cultural significance, that is, objects which will be considered museum objects in the future but which are not considered as such now? Has this process already begun?

39. And finally, do you have any other comments about the Cultural Property Export and Import Act, the Movable Cultural Property Program, or the Cultural Property Export Review Board? (What about all these different names?) _____

Thank you for your interest and co-operation in taking part in this study.

40. Would you like to receive a copy of the study results?

 1 Yes 2 No

Interview date: _____

Interview time: _____

Interviewer: _____

APPENDIX F

EXPORT PERMIT STUDY QUESTIONNAIRES

- o Institutions and Applicants**
- o Expert Examiners**
- o Permit Officers**

Awareness

To begin with, we would like to find out how you became aware of the export control system.

1. How did you become aware of the need for an export permit?

- a) Movable Cultural Property Secretariat 1
- b) Customs Official 2
- c) Art Dealer 3
- d) Antique Dealer 4
- e) Financial Advisor 5
- f) Legal Advisor 6
- g) Museum Personnel 7
- h) Commercial Shipper 8
- i) Other (please specify) _____ 9

2. Was information on export controls easily accessible?

- Yes ___ 1
- No ___ 2
- No opinion ___ 99

3. Was information on export controls sufficiently available?

- Yes ___ 1
- No ___ 2
- No opinion ___ 99

7. Do you agree with the system of export controls? (i.e., export permits processed through the permit officer and expert examiners and the control list).

Yes - reasons: _____ 1

No - reasons: _____ 2

No opinion _____ 99

8. How would you rate the clarity of the Export Control List?

Very Poor 1 Poor 2 Neutral 3 Good 4 Very Good 5

Not familiar with it 6 no opinion 99

9. Of all materials on the export control list only archaeological objects are not controlled by a fair market value. Do you think archaeological objects (objects recovered from the soils or waters of Canada) should be treated differently or in the same fashion as other groups of objects on the control list which are controlled by fair market value?

a) Treated the same _____ 1

b) Treated differently _____ 2

c) No opinion _____ 99

10. Should the permanent export of archaeological objects be banned altogether as is the case in some other countries (eg. Mexico)?

Yes _____ 1

No _____ 2

No opinion _____ 99

Satisfaction

This section of the questionnaire addresses your satisfaction with the application process.

1=very satisfied
2=satisfied
3=neutral
4=dissatisfied
5=very dissatisfied

14. How satisfied were you with the service provided by the:

Permit Officer
in terms of:

a) Speed of service	1	2	3	4	5
b) Clarity	1	2	3	4	5
c) Accuracy	1	2	3	4	5
d) Professionalism	1	2	3	4	5

no contact: _____ 99

Expert Examiner
in terms of:

a) Speed of service	1	2	3	4	5
b) Clarity	1	2	3	4	5
c) Accuracy	1	2	3	4	5
d) Professionalism	1	2	3	4	5

no contact: _____ 99

Movable Cultural Property Secretariat
in terms of:

a) Speed of service	1	2	3	4	5
b) Clarity	1	2	3	4	5
c) Accuracy	1	2	3	4	5
d) Professionalism	1	2	3	4	5

no contact: _____ 99

Review Board
in terms of:

a) Speed of service	1	2	3	4	5
b) Clarity	1	2	3	4	5
c) Accuracy	1	2	3	4	5
d) Professionalism	1	2	3	4	5

no contact: _____ 99

18. Do you think the amount of detail in the information requested to obtain an export permit is:

Not enough 1

About right 2

Too much 3

No opinion 99

Thank you very much for your participation in this study.

Respondent requests study findings

Yes 1

No 2

Awareness

We would like to begin by getting your opinion about the clarity of export control information.

1. To what extent is export control information understandable?

- | | |
|---------------------------------|----------|
| a) very easy to understand | _____ 1 |
| b) easy to understand | _____ 2 |
| c) neutral | _____ 3 |
| d) difficult to understand | _____ 4 |
| e) very difficult to understand | _____ 5 |
| f) not familiar with it | _____ 6 |
| g) no opinion | _____ 99 |

Understanding of Raison d'Être

This section addresses your general understanding and views about the export control system.

2. How would you describe your understanding of the reasons for having an export control system for cultural patrimony?

- | | |
|------------------------|----------|
| Very good | _____ 1 |
| Good | _____ 2 |
| Neutral | _____ 3 |
| Poor | _____ 4 |
| Very poor | _____ 5 |
| Don't know the reasons | _____ 6 |
| No response | _____ 99 |

Satisfaction

This section of the questionnaire addresses your satisfaction with the application process.

8. Do you think the application process is cumbersome?

Yes ___ 1

No ___ 2

No opinion ___ 99

9. Do you think the amount of detail in the information requested to obtain an export permit is:

Not enough ___ 1

About right ___ 2

Too much ___ 99

If not enough, what information should be added?

This final section of the questionnaire seeks your opinion about the use of the export control system.

10. Do you think export control mechanisms are generally adhered to?

Yes ___ 1

No ___ 2

Don't know ___ 99

13. And finally, how satisfied are you with the service provided by the Permit officer?

1 Very satisfied 2 Satisfied 3 Neither 4 Dissatisfied
5 Very dissatisfied

If dissatisfied, what are the reasons? _____

Thank you very much for your participation in this study.

Respondent requests study findings:

Yes 1

No 2

Awareness

We would like to begin by getting your opinion about the clarity of export control information.

1. To what extent is export control information understandable?

- | | |
|---------------------------------|----------|
| a) very easy to understand | _____ 1 |
| b) easy to understand | _____ 2 |
| c) neutral | _____ 3 |
| d) difficult to understand | _____ 4 |
| e) very difficult to understand | _____ 5 |
| f) not familiar with it | _____ 6 |
| g) no opinion | _____ 99 |

Understanding of Raison d'Être

This section addresses your general understanding and views about the export control system.

2. How would you describe your understanding of the reasons for having an export control system for cultural patrimony?

- | | |
|------------------------|----------|
| Very good | _____ 1 |
| Good | _____ 2 |
| Neutral | _____ 3 |
| Poor | _____ 4 |
| Very poor | _____ 5 |
| Don't know the reasons | _____ 6 |
| No response | _____ 99 |

Satisfaction

This section of the questionnaire addresses your satisfaction with the application process.

8. Do you think the application process is cumbersome?

Yes ___ 1

No ___ 2

No opinion ___ 99

9. Do you think the amount of detail in the information requested to obtain an export permit is:

Not enough ___ 1

About right ___ 2

Too much ___ 3

If not enough, what information should be added?

This final section of the questionnaire seeks your opinion about the use of the export control system.

10. Do you think export control mechanisms are generally adhered to?

Yes ___ 1

No ___ 2

No opinion ___ 99

13. And finally, how satisfied are you with the service provided by the expert examiner?

1 Very satisfied 2 Satisfied 3 Neither 4 Dissatisfied
5 Very dissatisfied

If dissatisfied, what are the reasons? _____

Thank you very much for your participation in this study.

Respondent requests study findings:

Yes 1

No 2

EXPORT PERMIT USE STUDY
MOVABLE CULTURAL PROPERTY PROGRAM
DEPARTMENT OF COMMUNICATIONS

Institutions & Applicants

TELEPHONE INTERVIEW

Name: _____

Telephone: _____

Date contacted: _____

Time contacted: _____

Introduction:

"Hello. My name is _____. I am calling from the Program evaluation Division of the Department of Communications in Ottawa. We are in the process of evaluating the Movable Cultural Property Program (which is responsible for Administering the Cultural Property Export and Import Act) and we are contacting applicants of export permits. We are interested in assessing your understanding of, and satisfaction with the Cultural Property export controls. All responses to this questionnaire will be kept confidential.

May I have a few minutes of your time?

___ Yes

___ No

___ Return Call Time: _____

Respondent type 1 - Institutions
 2 - Applicants
 3 - Expert Examiners
 4 - Permit Officers

4. To what extent was export control information understandable?

- | | |
|---------------------------------|----------|
| a) very easy to understand | _____ 1 |
| b) easy to understand | _____ 2 |
| c) neutral | _____ 3 |
| d) difficult to understand | _____ 4 |
| e) very difficult to understand | _____ 5 |
| f) not familiar with it | _____ 6 |
| g) no opinion | _____ 99 |

Understanding of Raison d'Être

This section addresses your general understanding and views about the export control system.

5. How would you describe your understanding of the reasons for having an export control system for cultural patrimony?

- | | |
|------------------------|----------|
| Very good | _____ 1 |
| Good | _____ 2 |
| Neutral | _____ 3 |
| Poor | _____ 4 |
| Very poor | _____ 5 |
| Don't know the reasons | _____ 6 |
| No response | _____ 99 |

6. In your opinion what are the reasons, or the main reason, for having export controls?

No opinion _____ 99

11. Do you think objects made outside Canada should be subject to export control, as is currently the case?

Yes ___ 1

No ___ 2

No opinion ___ 99

12. Do you think export control mechanisms are generally adhered to?

Yes ___ 1

No ___ 2

No opinion ___ 99

13. In your opinion, is the export control mechanism open to abuse, or manipulation?

Yes ___ 1

No ___ 2

No opinion ___ 99

In what ways?

For what reasons?

15. How satisfied were you with the time it took to obtain an export permit?

very satisfied _____ 1

Satisfied _____ 2

Neutral _____ 3

Dissatisfied _____ 4

Very dissatisfied _____ 5

No response _____ 99

16. Did any procedural delays affect you?

Yes ____ 1 No ____ 2 No response ____ 99

If yes, how?

Time _____ 1

Financially/revenue _____ 2

Expenses _____ 3

Reputation _____ 4

All of the above _____ 5

Other (please specify) _____ 6

17. Do you think the application process is cumbersome?

Yes _____ 1

No _____ 2

No opinion _____ 99

EXPORT PERMIT USE STUDY
MOVABLE CULTURAL PROPERTY PROGRAM
DEPARTMENT OF COMMUNICATIONS

Expert Examiners

TELEPHONE INTERVIEW

Name: _____

Telephone: _____

Date contacted: _____

Time contacted: _____

Introduction:

"Hello. My name is _____. I am calling from the Program Evaluation Division of the Department of Communications in Ottawa. The division is in the process of evaluating the Movable Cultural Property Program (which is responsible for administering the Cultural Property Export and Import Act) and we are contacting expert examiners who have been involved with the administration of Cultural Property export controls. We are interested in assessing your understanding of, and views on, the export controls. All responses to this questionnaire will be kept confidential.

May I have a few minutes of your time?

___ Yes

___ No

___ Return Call Time: _____

Respondent type 1 - Institutions
 2 - Applicants
 3 - Expert Examiners
 4 - Permit Officers

3. Do you agree with the export controls?

Yes - reasons: _____ 1

No - reasons: _____ 2

4. How would you rate the clarity of the Export Control List?

1 Very Poor 2 Poor 3 Neutral 4 Good 5 Very Good

5. Of all materials on the export control list only archaeological objects are not controlled by a fair market value. Do you think archaeological objects (objects recovered from the soils or waters of Canada) should be treated differently or in the same fashion as other groups of objects on the control list which are controlled by fair market value?

a) Treated the same _____ 1

b) Treated differently _____ 2

c) No opinion _____ 99

6. Should the permanent export of archaeological objects be banned altogether as is the case in some other countries (eg. Mexico)?

Yes _____ 1

No _____ 2

No opinion _____ 99

7. Do you think objects made outside Canada should be subject to export control, as is currently the case?

Yes _____ 1

No _____ 2

No opinion _____ 99

11. In your opinion, is the export control mechanism open to abuse, or manipulation?

Yes ___ 1

No ___ 2

No opinion ___ 99

In what ways?

For what reasons?

12. Do you receive complaints about the export control system from users?

Yes — 1

No — 2

If yes, please specify: _____

EXPORT PERMIT USE STUDY
MOVABLE CULTURAL PROPERTY PROGRAM
DEPARTMENT OF COMMUNICATIONS

Permit Officers

TELEPHONE INTERVIEW

Name: _____

Telephone: _____

Date contacted: _____

Time contacted: _____

Introduction:

"Hello. My name is _____. I am calling from the Program Evaluation Division of the Department of Communications in Ottawa. The division is in the process of evaluating the Movable Cultural Property Program (which is responsible for administering the Cultural Property Export and Import Act) and we are contacting permit officers who have been involved with the administration of Cultural Property export controls. We are interested in assessing your understanding of, and views on, the export controls. All responses to this questionnaire will be kept confidential.

May I have a few minutes of your time?

___ Yes

___ No

___ Return Call Time: _____

Respondent type 1 - Institutions
 2 - Applicants
 3 - Expert Examiners
 4 - Permit Officers

3. Do you agree with the export controls?

Yes - reasons: _____ 1

No - reasons: _____ 2

4. How would you rate the clarity of the Export Control List?

1 Very Poor 2 Poor 3 Neutral 4 Good 5 Very Good

5. Of all materials on the export control list only archaeological objects are not controlled by a fair market value. Do you think archaeological objects (objects recovered from the soils or waters of Canada) should be treated differently or in the same fashion as other groups of objects on the control list which are controlled by fair market value?

a) Treated the same _____ 1

b) Treated differently _____ 2

c) No opinion _____ 99

6. Should the permanent export of archaeological objects be banned altogether as is the case in some other countries (eg. Mexico)?

Yes _____ 1

No _____ 2

No opinion _____ 99

7. Do you think objects made outside Canada should be subject to export control, as is currently the case?

Yes _____ 1

No _____ 2

No opinion _____ 99

11. In your opinion, is the export control mechanism open to abuse, or manipulation?

Yes ___ 1

No ___ 2

No opinion ___ 99

In what ways?

For what reasons?

12. Do you receive complaints about the export control system from users?

Yes — 1

No — 2

If yes, please specify: _____

APPENDIX G

**FAIR MARKET VALUE STUDY PARTICIPANTS
AND INFORMATION SHEET**

<u>Institution name</u>	<u>Code</u>
<u>Glenbow Museum</u> Duncan Cameron Director 130-9th Avenue, S.E. Calgary, Alberta T2G 0P3 403-264-8300	A
<u>Art Gallery of Greater Victoria</u> Patricia Bovey Director 1040 Moss Street Victoria, B.C. V8V 4P1 604-384-4101	M
<u>New Brunswick Museum</u> Alan McNairn Director 277 Douglas Ave. Saint John, New Brunswick E2K 1E5 506-658-1842	After initially agreeing to participate, NBM had to withdraw from the study because of lack of time and staff to pull information file together
<u>Montreal Museum of Fine Arts</u> Robert Little and Janet Brooke Curators 3400, avenue du Musée Montreal, Quebec H3G 1K3 514-285-1600	E - F
<u>Musée d'art contemporain</u> Paulette Gagnon/Pierre Landry Conservatrice Cité du Havre Montréal, Québec H3C 3R4 514-873-4733	C

Agnes Etherington Art Centre

B

Robert Swain
Director
Queen's University
Kingston, Ontario
K7L 3N6
613-545-2190

Vancouver Museum

N

Robert Watt
Director
1100 Chestnut Street
Vancouver, B.C.
V6J 3J9
604-736-4431

Vancouver Art Gallery

Willard Holmes
Director
750 Hornby Street
Vancouver, B.C.
V6Z 2H7
604-682-4668

After initially
agreeing to
participate in the
study, the VAG did
not submit their
files due to a lack
of staff time to
prepare information

Canadian Museum of Carpets and Textiles

I

Simon Waegemaekers
Director
585 Bloor Street West
Toronto, Ontario
M6G 1K5
416-588-3292

Nickle Arts Museum

D

Richard Graburn
Director
The University of Calgary
2500 University Drive N.W.
Calgary, Alberta
T2N 1N4
403-220-7234

Royal Ontario Museum

K

David Barr
Associate Director
100 Queen's Park
Toronto, Ontario
M5S 2C6
416-586-5549
-5515

National Gallery of Canada

J

Brydon Smith
Assistant Director
Collections and Research
75 Albert Street, 5th Floor
Fuller Bldg.
Ottawa, Ontario
K1A 0M8
998-6929

Concordia University Art Gallery

H

Sandra Paikowsky
Curator
1455 ouest, boul. de Maisonneuve
Montréal, Québec
H3G 1M8
514-848-4750

Art Gallery of Ontario

L

Douglas Todgham
Development Manager
317 Dundas Street West
Toronto, Ontario
M5T 1G4
416-979-6617

UBC Museum of Anthropology

G

Michael Ames
Director
University of British Columbia
6393 Northwest Marine Drive
Vancouver, B.C.
V6T 1W5
604-228-5087

INFORMATION SHEET FOR COMPARATIVE FAIR MARKET VALUE STUDY
(Please fill in as completely as possible)

1. COMPLETE DESCRIPTION:

2. CONDITION:

3. AQUISITION DATE: _____

4. PROVENANCE: _____

5. APPRAISALS: (Give Currency and Date of Appraisal)

1. _____
2. _____
3. _____

6. RECORDED COMPARABLE SALES: (Identify References and Final Sale Price)

7. INDICATE WHAT TYPE OF VISUAL DOCUMENTATION IS PROVIDED:

1. Colour transparencies (at least two views, specify how many) _____
2. Colour prints (8x10) (at least two views, specify how many) _____

8. CULTURAL PROPERTY FILE NUMBER: (eg. 84-000)

APPENDIX H
CULTURAL PROPERTY FORMS



APPLICATION FOR CERTIFICATION OF
CULTURAL PROPERTY FOR INCOME TAX PURPOSES

DEMANDE D'ATTESTATION RELATIVE À UN
BIEN CULTUREL AUX FINS DE L'IMPÔT

PLEASE SEE NOTES AND INSTRUCTIONS ON REVERSE BEFORE COMPLETING)
(CONSULTEZ LES REMARQUES ET INSTRUCTIONS AU VERSO AVANT DE REMPLIR LA PRÉSENTE FORMULE)

RETURN COMPLETED APPLICATION TO:
CANADIAN CULTURAL PROPERTY EXPORT REVIEW BOARD
OTTAWA, CANADA K1A 0G8

À RETOURNER À L'ADRESSE SUIVANTE:
COMMISSION CANADIENNE D'EXAMEN DES EXPORTATIONS DE BIENS CULTURELS
OTTAWA, CANADA K1A 0G8

DATE

1. DONOR - VENDOR/DONATEUR - VENDEUR

NAME / NOM		TEL. NO. / NO DE TEL.	
STREET ADDRESS / NUMÉRO ET RUE		CITY / VILLE	PROVINCE
		POSTAL CODE / CODE POSTAL	
APPLICANT (if other than owner or recipient institution or public authority) / REQUÉRANT (si ce n'est ni le propriétaire, ni l'établissement ou l'administration bénéficiaire)			
NAME / NOM		TEL. NO. / NO DE TEL.	
STREET ADDRESS / NUMÉRO ET RUE		CITY / VILLE	PROVINCE
		POSTAL CODE / CODE POSTAL	

2. RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / ÉTABLISSEMENT OU ADMINISTRATION BÉNÉFICIAIRE

NAME / NOM		TEL. NO. / NO DE TEL.	
STREET ADDRESS / NUMÉRO ET RUE		PROVINCE	POSTAL CODE / CODE POSTAL
PERSON IN CHARGE / RESPONSABLE		TITLE / TITRE	
CONTACT PERSON / POUR RENSEIGNEMENTS		TITLE / TITRE	TEL. NO. / NO DE TEL.
INSTITUTION OR PUBLIC AUTHORITY'S / ÉTABLISSEMENT OU L'ADMINISTRATION			
<input type="checkbox"/> DESIGNATED UNDER CATEGORY A / DÉSIGNÉ DANS LA CATÉGORIE A			
<input type="checkbox"/> SEEKING SPECIFIC DESIGNATION UNDER CATEGORY B FOR THE CULTURAL PROPERTY DESCRIBED HEREIN / DEMANDE À ÊTRE DÉSIGNÉ DANS LA CATÉGORIE B POUR LE BIEN CULTUREL DÉCRIT CI-APRÈS			

3. CULTURAL PROPERTY WILL BE DISPOSED BY / LE BIEN CULTUREL SERA ALIÉNÉ PAR

☐ SALE / VENTE ☐ DONATION / DON

4. DESCRIPTION OF CULTURAL PROPERTY / DESCRIPTION DU BIEN CULTUREL

ATTACHED / CI-JOINT ☐ PHOTOGRAPH / PHOTOGRAPHIE ☐ COPY / REPRODUCTION

(If above space is insufficient, continue on a separate sheet) / (Au besoin, annexer une feuille)

5. State briefly why cultural property described above is of outstanding significance and of national importance.

Indiquer brièvement pourquoi le bien culturel décrit ci-dessus présente un intérêt exceptionnel et revêt une importance nationale:

6. ☐ DECLARATION OF AUTHENTICITY FOR CULTURAL PROPERTY IS ATTACHED / LA DÉCLARATION D'AUTHÉNTICITÉ DU BIEN CULTUREL SE TROUVE CI-JOINT

AUTHENTICATED BY / ÉVALUÉ PAR

AUTHENTICATOR'S QUALIFICATIONS / TITRE ET QUALITÉS DE L'AUTHENTIFICATEUR

7. ESTIMATED FAIR MARKET VALUE OR SALE PRICE OF CULTURAL PROPERTY / VUE VALLUR MARCHANDE OU PRIX DE VENTE DU BIEN CULTUREL ESTIMÉE À

DONATIONS / DONS	
ASSESSED BY / ÉVALUÉ PAR	AMOUNT / MONTANT

We the undersigned hereby certify that the information given in this application and any accompanying documentation is true and correct.

Nous soussignés certifions que les renseignements ci-dessus et les documents ci-joints sont véridiques et exacts.

DONOR - VENDOR/DONATEUR - VENDEUR

FOR RECIPIENT INSTITUTION OR PUBLIC AUTHORITY / POUR L'ÉTABLISSEMENT OU L'ADMINISTRATION DU BÉNÉFICIAIRE

FOR INTERNAL USE ONLY / RÉSERVÉ À L'ADMINISTRATION

DATE RECEIVED / DATE DE RÉCEPTION	REFERENCE NUMBER / NUMÉRO DE RÉFÉRENCE
-----------------------------------	--



APPLICATION FOR CULTURAL
PROPERTY GRANT OR LOAN

DEMANDE DE SUBVENTION OU DE PRÊT
POUR L'ACHAT D'UN BIEN CULTUREL

Return completed Application to:
Movable Cultural Property
Ottawa, Canada
K1A 0C8

À retourner à:
Biens culturels mobiliers
Ottawa, Canada
K1A 0C8

1. Description of cultural property / Description du bien culturel

Attached
Ci-jointes

☐ Photographs
Photographies

☐ Photocopies

(If above space is insufficient, continue on a separate sheet) / (Au besoin, annexer une feuille)

2. Eligibility of cultural property / Motif de la demande

- (a) ☐ Cultural property is in imminent danger of permanent export from Canada.
Le bien culturel est en danger immédiat d'être exporté définitivement du Canada.
- (b) ☐ Cultural property is a proposed repatriation or patriation from outside Canada.
Le bien culturel intéresse le patrimoine et mérite d'être amené ou ramené au Canada.

3. If cultural property is eligible under 2(a) complete this section / Si vous avez indiqué la raison 2(a), veuillez remplir cette section

(a) If a capital gains tax exemption is relevant to this proposed sale, indicate whether the potential tax saving for the vendor has been, or will be, a factor in negotiating a fair cash offer.

(a) Si la vente envisagée peut être exemptée de l'impôt sur les gains de capitaux, indiquez si l'épargne fiscale que réalisera ainsi le vendeur est entrée, ou entrera, en ligne de compte dans la négociation du juste montant de l'offre d'achat au comptant.

(b) If a purchase price F.O.B. is agreed, attach documentary evidence; if the purchase price is being negotiated, enter the fair cash offer you propose to make.

(b) Si le prix d'achat F.O.B. est convenu, donnez-en une preuve documentaire; s'il est en cours de négociation, indiquez le montant que vous comptez proposer pour l'offre d'achat au comptant.

Agreed Purchase Price F.O.B. \$
Prix d'achat F.O.B. convenu

Proposed Fair Cash Offer \$
Juste montant proposé pour l'offre d'achat au comptant

Remarks / Remarques

4. If cultural property is eligible under 2(b) complete this section / Si vous avez indiqué la raison 2(b), veuillez remplir cette section

(a) Explain how the cultural property subject of this application is related to the national heritage and why its repatriation or patriation is recommended.

(a) Expliquez en quoi le bien culturel qui fait l'objet de la présente demande intéresse le patrimoine national et pourquoi vous recommandez de l'amener ou de la ramener au Canada.

Address / Adresse

Are you satisfied that you will obtain clear title and deed to the cultural property in question upon purchase?
Êtes-vous sûr d'obtenir un titre de propriété incontestable lors de l'achat du bien culturel en question?

☐ Yes
Oui

☐ No
Non

(Specify)
(Préciser)

(c) If cultural property is being sold privately, provide details of negotiations leading to this application, or date when it is proposed negotiations should begin and date by which a firm offer is expected by the owner.

(c) Si le bien culturel fait l'objet d'une vente privée, précisez le détail des négociations qui ont conduit à la présente demande, ou indiquez la date à laquelle les négociations devraient commencer et celle à laquelle le propriétaire devrait, selon vous, faire une offre ferme.

(d) If cultural property is being sold at auction.
Si le bien culturel est vendu aux enchères.

Name of auction house
Nom de la salle des ventes

Place of auction
Lieu des enchères

Date of sale
Date de la vente

(e) Summarize any research or evidence which has been obtained concerning the authentication and condition of the cultural property, including details regarding the qualified persons who have been consulted or who have been involved in evaluating and researching it. Attach copies of any supporting documentation.

(e) Indiquez brièvement les documents ou preuves que vous avez obtenus sur l'authenticité et l'état actuel du bien culturel, en précisant l'identité des spécialistes qui ont été consultés ou qui ont participé à l'évaluation et aux recherches. Veuillez joindre une copie de tous les documents utiles.

(f) If purchase price F.O.B. is known, attach documentary evidence; if unknown, estimate purchase price and document if possible, enter the fair cash offer you propose to make.

(f) Si le prix d'achat F.O.B. est connu, veuillez en donner une preuve documentaire; sinon, évaluez le prix d'achat avec, si possible, des preuves à l'appui; indiquez le juste montant de l'offre d'achat au comptant que vous vous proposez de faire.

Agreed Price F.O.B.
Prix d'achat F.O.B. convenu ▶

Estimated Purchase Price F.O.B.
Prix d'achat F.O.B. estimatif ▶

Proposed Fair Cash Offer
Juste montant proposé pour l'offre d'achat au comptant ▶

(If sale is by auction, the fair cash offer should reflect the maximum amount you propose to bid)

(S'il s'agit d'une vente aux enchères, l'offre d'achat au comptant doit représenter le montant maximal que vous avez l'intention d'offrir)

Remarks / Remarques

5. Designation / Désignation

☐ Applicant is designated under Category A.
Le requérant est désigné dans la catégorie A.

☐ Applicant is seeking designation under Category B.
Le requérant cherche à être désigné dans la catégorie B.

6. Explain why the cultural property is of importance to your particular collection or collecting mandate.

Expliquez pourquoi le bien culturel en question est important pour votre collection ou dans le cadre de votre mission qui est de constituer et conserver des collections.

7. Explain any local, provincial or regional considerations, and any other pertinent factors in support of your interest in becoming the custodian of this particular cultural property on behalf of the Canadian people.

Précisez les considérations locales, provinciales ou régionales et tout autre facteur pertinent justifiant votre intérêt à devenir, au nom du peuple canadien, le gardien de ce bien culturel particulier.

8. Grant Information (if applicable) / Demande de subvention (s'il y a lieu)

(a) Your total acquisition budget for the fiscal year in question
Votre budget d'acquisition total pour l'exercice financier en question ▶ \$

(b) Amount already spent or committed
Le montant déjà dépensé ou engagé ▶ \$

(c) Amount you propose to include from your acquisitions budget towards the purchase of the cultural property subject of this application
Le montant de votre budget d'acquisition que vous pensez engager pour l'achat du bien culturel qui fait l'objet de la présente demande ▶ \$

If availability of funds is indicated under (b) and a portion of uncommitted funds has not been entered under (c), please explain.

Si vous indiquez en (b) ci-dessus que des fonds sont disponibles, sans en engager une partie en (c) ci-dessus, veuillez expliquer pourquoi.

(d) Amount which has been raised in support of this purchase from other levels of government
Montant obtenu pour cet achat des autres paliers de l'administration publique

Provincial
Province \$

Municipal
Municipalité \$

Private subscriptions
Souscriptions privées \$

Public subscriptions
Souscriptions publiques \$

Total \$

If it is not possible to obtain any portion of the proposed funding from other sources, please explain.

S'il ne vous est pas possible d'obtenir à d'autres sources la moindre portion du montant requis, veuillez expliquer pourquoi.

9. Loan Information / Demande de prêt

If no amounts are shown in 8(c) or 8(d) indicate what portion of the total amount required to purchase or negotiate the purchase of cultural property can be provided in the form of a loan to be repaid from future sources of funding.

Si vous n'avez rien indiqué en 8(c) ou en 8(d) ci-dessus, indiquez quelle portion du montant total requis pour acheter ledit bien culturel, ou pour en négocier l'achat, peut être fournie sous forme de prêt remboursable ultérieurement.

Remarks / Remarques

Indicate proposed method of repayment of loan / Indiquez la méthode que vous envisagez pour rembourser le prêt

10. Request for Loan and/or Grant / Demande de prêt et (ou) de subvention

Bring forward amount indicated in 8(c)
Reportez le montant indiqué en 8(c) ci-dessus

\$

and/or bring forward amount indicated in 8(d)
et (ou) le montant indiqué en 8(d) ci-dessus

\$

and/or bring forward amount indicated in 9
et (ou) le montant indiqué en 9 ci-dessus

\$

and/or amount of grant requested
et (ou) le montant de la subvention demandée

\$

TOTAL

\$

Total should equal Agreed Purchase Price FOB or Proposed Fair
Cash Offer in 3 (b) or 4 (f).

Le total doit être égal au prix d'achat F.O.B. convenu, indiqué en
3 (b), ou au juste montant proposé en 4 (f) pour l'offre d'achat au
comptant.

Name of institution or public authority / Nom de l'établissement ou de l'administration

Street address / Numéro et rue

Province

Postal Code / Code postal

Name of curator responsible / Nom du conservateur responsable

Tel. No. / N° de tél.

"I declare on behalf of

" Au nom d

(Institution or public authority) / (Établissement ou administration)

that if as a result of this application a grant or a loan is made, the
funds so granted or loaned will be used only for the purchase
of the cultural property described herein. It is agreed that the cultural
property shall be the sole property of

je soussigné déclare que si, en réponse à la présente demande, une
subvention ou un prêt est accordé(e), le montant en servira
exclusivement à l'achat du bien culturel décrit dans la présente.
Il est entendu que

(Institution or public authority) / (Établissement ou administration)

and will not be permanently disposed of except to an institution or
public authority that is, at the time of such disposition, designated by
the Minister of Communications under subsection 26(2) of the Cultural
Property Export and Import Act for the purpose of receiving cultural
property of that kind, unless the disposition has first been approved
by him in writing."

sera seul propriétaire dudit bien culturel, lequel ne sera aliéné de
façon définitive qu'au profit d'un établissement ou d'une adminis-
tration que le Ministre des Communications aura, au moment de
l'aliénation et conformément à l'article 26(2) de la Loi sur l'expor-
tation et l'importation de biens culturels, désigné(e) apte à recevoir
un bien culturel de ce genre, à moins que le Ministère des Commu-
nications n'ait antérieurement approuvé par écrit cette aliénation".

Signature of Director or Chief Executive Officer
Signature du directeur ou du chef du service administratif

Date



APPLICATION FOR CULTURAL PROPERTY EXPORT PERMIT / DEMANDE DE LICENCE D'EXPORTATION DE BIENS CULTURELS

ORIGINAL

Applicant's Ref. No. / N° de référence

53630

Date

MOVABLE CULTURAL PROPERTY / OTTAWA, CANADA / K1A 0G8
BIENS CULTURELS MOBILIERS / OTTAWA, CANADA / K1A 0G8

Applicant (Applicant must be a resident of Canada) / Requirerant (le requérant doit être un résident du Canada):

Name / Nom

Tel. No. / N° de tél.

Street address / Numéro et rue

Province

Postal Code / Code postal

Owner (if other than Applicant) / Propriétaire (s'il est autre que le requérant):

Name / Nom

Tel. No. / N° de tél.

Street address / Numéro et rue

Province

Postal Code / Code postal

Shipper or Consignor / Expéditeur ou consignateur:

Name / Nom

Tel. No. / N° de tél.

Street address / Numéro et rue

Province

Postal Code / Code postal

Consignee (attach documentary evidence of proposed final destination) / Consignataire (joindre les documents prouvant la destination finale projetée):

Name / Nom

Tel. No. / N° de tél.

Address / Adresse

Proposed date of export of object / Date proposée pour l'exportation de l'objet:

EXPORT INFORMATION / RENSEIGNEMENTS CONCERNANT L'EXPORTATION

TEMPORARY EXPORT / EXPORTATION TEMPORAIRE

☐ Object is being exported for a temporary purpose such as research, processing, exhibition, restoration, conservation, repair, appraisal or authentication.
L'objet est exporté temporairement pour l'une des fins suivantes: recherche, traitement, exposition, restauration, conservation, réparation, évaluation ou authentification.

☐ Object is being exported on personal loan or as personal effects of a resident of Canada temporarily residing out of Canada.
L'objet est exporté à titre de prêt d'am, ou d'effet personnel par un résident du Canada qui habite temporairement à l'extérieur du Canada.

Approximate date of return of object to Canada / Date approximative du retour de l'objet au Canada:

Approximate date of return of object to Canada / Date approximative du retour de l'objet au Canada:

PERMANENT EXPORT / EXPORTATION DÉFINITIVE

☐ Object is being exported after import on a temporary basis as a loan to an institution or public authority in Canada from a non-resident of Canada at the time the loan was made.
L'objet est exporté après avoir été importé temporairement, à titre de prêt à un établissement ou à une administration sis au Canada, par une personne qui n'était pas un résident au moment où elle a consenti au prêt.

☐ Object is being exported after import on a temporary basis for any other reason.
L'objet est exporté après avoir été importé temporairement pour toute autre raison.

Borrower, if other than Applicant / Emprunteur, si ce n'est pas le requérant:

Name / Nom

Tel. No. / N° de tél.

Street address / Numéro et rue

Province

Postal Code / Code postal

☐ Object is being exported after import on a temporary basis for any other reason.
L'objet est exporté après avoir été importé temporairement pour toute autre raison.

Explain / Expliquer:

Object is being exported / L'objet est exporté

☐ as a gift or bequest / à titre de don ou de legs

☐ on consignment / en consignation

☐ as a result of a sale or firm offer (attach documentary evidence) / à la suite d'une vente ou d'une offre ferme (joindre preuves)

☐ for another reason: / pour une autre raison:

Explain / Expliquer:

Has a prior application for an export permit been refused for the object described in this application? / L'objet décrit dans la présente demande a-t-il précédemment fait l'objet d'une demande qui aurait été refusée?

☐ Yes / Oui

☐ No / Non

If yes give date of Notice of Refusal / Dans l'affirmative, date de l'avis de refus:

Was the object which is the subject of this application imported into Canada within the 35 years immediately preceding the date of this application? / L'objet vise dans la présente demande a-t-il été importé au Canada au cours des 35 années précédant la date de la présente demande?

☐ Yes / Oui

☐ No / Non

If yes attach a signed declaration to that effect or documentary evidence. / Dans l'affirmative, joindre une déclaration signée ou une preuve documentaire.

Was the object previously exported from Canada under a permit issued under the Act prior to that importation? / L'objet avait-il été auparavant exporté du Canada sous le couvert d'une licence délivrée selon la Loi?

☐ Yes / Oui

☐ No / Non

If yes indicate / Dans l'affirmative, indiquer:

Type of permit / Le type de licence

Permit No. / Son numéro

Date of issue / Sa date de délivrance

I certify that to the best of my knowledge all information given in this application (including any accompanying schedules) is correctly stated. I understand that if an export permit is granted, the permit shall be used solely for the export of an object of which I am the owner or the object of a person named above as owner for whom I am authorized to act in this transaction as the sole responsible representative. I am aware that, if so required by the Minister, I must produce proof within a reasonable time, that the said object was duly delivered at the destination named in this application. Where the permit is granted to export the object for a temporary purpose, I undertake that the object will be returned to Canada within the time specified in the permit.

Je soussigné certifie que tous les renseignements donnés dans la présente demande (y compris les documents annexés) sont, à ma connaissance, exacts. Je sais que, si une licence m'est accordée, je devrai en faire usage uniquement pour exporter l'objet dont je suis propriétaire, ou dont le propriétaire nommé ci-dessus m'a désigné comme seul mandataire pour cette transaction. Je comprend que je devrai, à la demande du Ministre, fournir dans un délai raisonnable la preuve que ledit objet a été dûment livré à la destination précisée dans la présente demande. Si la licence m'est accordée pour une exportation temporaire, je m'engage à ce que l'objet soit retourné au Canada dans les délais spécifiés sur la licence.

SIGNATURE

APPLICATION FOR CULTURAL PROPERTY EXPORT PERMIT

DEMANDE DE LICENCE D'EXPORTATION DE BIENS CULTURELS

THE ORIGINAL BECOMES THE EXPORT PERMIT WHEN APPROVED BY A PERMIT OFFICER

L'ORIGINAL DEVIENT LICENCE D'EXPORTATION, UNE FOIS APPROUVÉ PAR UN AGENT COMPÉTENT.

Applicant's Ref. No. / Numéro de référence

53630

Date

Applicant / Le requérant Name / Nom		Tel. no. / N° de tél.	
Street address / Numéro et rue		Province	Postal Code / Code postal
Is authorized to export from any port in Canada, or by mail, within a period of ninety days from the date of issue of this permit to: est autorisé à exporter, d'un port quelconque du Canada ou par la poste, dans les quatre-vingt-dix jours qui suivent la date de délivrance de la présente licence et à destination de:			
Port and Country / Port et pays		Tel. No. / N° de tél.	
Consignee at final destination / Consignataire à la destination finale Name / Nom		Tel. No. / N° de tél.	
Address / Adresse			
via (consignor or shipper if other than Applicant) / par l'entremise de (nom du consignateur ou de l'expéditeur s'il est autre que le requérant) Name / Nom		Tel. No. / N° de tél.	
Street address / Numéro et rue		Province	Postal Code / Code postal

IDENTIFICATION OF OBJET / RENSEIGNEMENTS SUR L'OBJET

Object detailed / Objet décrit	(1) Quantity / Quantité	(2) Description	(3) Photograph or copy is attached / Photographie ou reproduction en annexe	(4) Total Fair Market Value F.O.B. / Juste valeur marchande totale F.O.B.	(5) Control List Reference / Référence à la nomenclature
1 2 (Reference number or identification number where applicable - see Regulations) / (Numéro de référence ou d'identification, le cas échéant - voir le règlement)			3	4	5
(If above space is insufficient continue on a separate sheet in 5 copies) / (au besoin, annexer une feuille en 5 exemplaires)					
Where an application for permanent export concerns a manuscript, record or document, is it subject to a deposit copy requirement? (See Regulations) Si la demande porte sur l'exportation définitive d'un manuscrit, d'un document ou d'une pièce d'archives, l'objet est-il assujéti au dépôt d'une reproduction? (Voir le règlement)					
<input type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non					

Permit: The export of the object described above is subject to the conditions set out in the Cultural Property Export and Import Act and the Regulations made thereunder.

Licence: L'exportation de l'objet décrit ci-dessus est assujéti aux conditions énoncées dans la Loi sur l'exportation et l'importation de biens culturels et dans son règlement d'application.

FOR PERMIT OFFICER ONLY / RÉSERVÉ À L'AGENT DES DOUANES

Export Permit for Temporary Export issued / La licence d'exportation temporaire est délivrée <input type="checkbox"/> valid (if used before expiry date) until / utilisée dans les délais, elle est valide jusqu'au <table border="1"> <tr> <td>D / J</td> <td>M</td> <td>Y / A</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	D / J	M	Y / A				Date of "Notice of Refusal" / Date de « l'Avis de refus » Appeal Deadline / Expiration du délai d'appel Signature of Permit Officer / Signature de l'agent
D / J	M	Y / A					
Export Permit for Permanent Export issued / La licence d'exportation définitive est délivrée <input type="checkbox"/> after loan to institution or public authority by non-resident / à la suite d'un prêt à un établissement ou une administration par un non-résident du Canada <input type="checkbox"/> under paragraph 6(a) of the Act (imported within 35 years) / aux termes de l'alinéa 6 a) de la Loi (objet importé au Canada depuis moins de trente-cinq ans) <input type="checkbox"/> after reference to Control List / après consultation de la nomenclature <input type="checkbox"/> on direction of Review Board / sur instruction de la Commission d'examen <input type="checkbox"/> on advice of Expert Examiner / sur recommandation de l'expert-vérificateur	Permit Number / N° de la licence Date of Issue / Date de délivrance Expiry Date (if unused) / À utiliser avant Signature of Permit Officer / Signature de l'agent						
Note: Where an application concerns a manuscript, record or document subject to a deposit requirement, has the copy been deposited? Remarque: Si la demande porte sur un manuscrit, un document ou une pièce d'archives assujétis au dépôt reproduction, celle-ci a-t-elle été déposée? <input type="checkbox"/> Yes / Oui <input type="checkbox"/> No / Non							
Checked for Collector of Customs before forwarding to Movable Cultural Property Vérifié pour le receveur des douanes avant envoi au Service des Biens culturels mobiliers	Date Stamp of Port of Validation Timbre à date du port						

ORIGINAL

40-21 (781)

Notice of Return to Canada / Avis de retour au Canada

(To be completed in duplicate by Applicants issued a permit for temporary export) / (À remplir en double exemplaire par le détenteur d'une licence d'exportation temporaire)	
This is to certify that the object described in export permit No. / Avis est par la présente donné que l'objet décrit dans la licence d'exportation n°	
_____	_____ was returned to Canada on the / est rentré au Canada le _____ day / e jour
of / de _____ 19 _____	<input type="checkbox"/> Supporting evidence is attached / Voir les preuves en annexe <input type="checkbox"/> or see Customs' stamp, port of entry below / ou le tampon de la douane du port d'entrée, ci-dessous
The undersigned hereby certifies that the information given in this statement and any accompanying documentation is true and correct. Je soussigné certifie que les renseignements contenus dans la présente déclaration, ainsi que les documents qui l'accompagnent, sont véridiques et exacts.	
RETURN TO: Movable Cultural Property, Ottawa, Canada K1A 0G8 A RETOURNER A: Biens culturels mobiliers, Ottawa Canada K1A 0G8	
Signature	Date
If signing authority other than Applicant identified on original application, or if address and telephone changed, add / Si le fondé de signature n'est pas le requérant identifié sur l'original de la demande, ou si le requérant a changé d'adresse et de numéro de téléphone, compléter	
Name / Nom	Telephone
Street address / Numéro et rue	Province
Applicant's Ref. No. / N° de réf.	Postal Code / Code postal
53630	Customer's stamp of port of entry / Tampon de la douane du port d'entrée
For Canada Customs / Pour les Douanes canadiennes	

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